S7570-1

BIENNIAL REPORT

TENNESSEE DEPARTMENT OF REVENUE

FISCAL YEARS

1983 AND 1984

DONALD W. JACKSON
Commissioner

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

December 31, 1984

Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee

Dear Governor Alexander:

I am pleased to have the privilege of presenting the thirty-first Biennial Report of the Department of Revenue.

The report covers the activities of the Department for the period July 1, 1982 to June 30, 1984. Its purpose is to serve as a general reference on the organization and functions of the Department of Revenue, Tennessee's tax structure, and recent legislation and court decisions affecting the Department and the tax structure. The Biennial Report also includes detailed statistical data for the biennial period.

State tax collections during the biennium reflected the economic recovery that began in the third quarter of 1982. While lagging slightly behind during the early stages of the U.S. recovery, Tennessee participated more fully in the recovery during fiscal year 1983-84. This participation is clearly reflected in sales tax and corporate income tax growth during the last year of the biennium.

Sincerely,

Donald W. Jackson

Donald W. Jackson

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PREFACE

It is an established principal of democracy in America that governmental agencies have an obligation to report periodically to the chief executive and to the people. Such reports enable governmental officials and individual citizens alike to keep abreast of the activities performed by each agency. When the primary function of the agency is the collection of taxes and the enforcement of the revenue statutes of a state, its reports take on an even greater significance.

As part of a continuing program of reporting, which includes monthly reports and numerous special reports, it is a pleasure to present the fourteenth Biennial Report of the Department of Revenue. The purpose of this report is to provide an analysis and description of revenue administration as it is conducted by the department.

The report consists of four sections. The first introduces and explains the organizational structure and functions of the department. The second section establishes the framework of the Tennessee tax structure. Significant tax legislation and important court decisions made during the biennium are discussed in the third section. The last section consists of statistical tables and charts showing the collection and the apportionment of the various state taxes.

COST STATEMENT

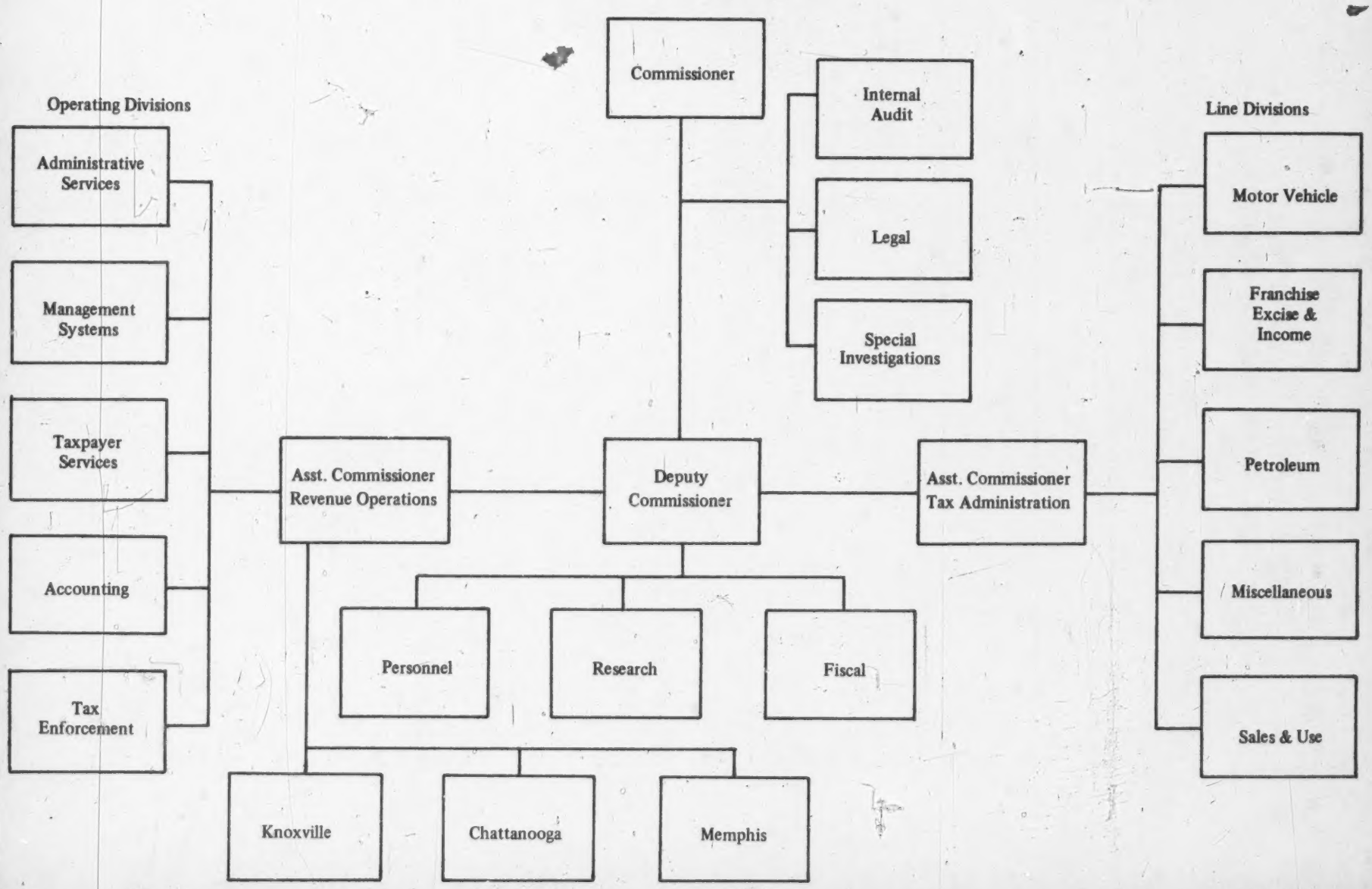
This public document was promulgated at an annual cost of $2.40 per copy by the Tennessee Department of Revenue, Research Section. This document serves as a report on the functions, organization, and collections of the department for the past two years and is submitted to the governor, legislators, and other interested parties. Authorization number 347016; 500 copies; January 1985.

PART I

THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

FIGURE 1

DEPARTMENT OF REVENUE



THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is the principal agency charged with the enforcement of the tax statutes and the collection of tax revenue in Tennessee. The history of the department dates from the Public Acts of 1923, which established the Department of Finance and Taxation to collect state revenues. The Reorganization Act of 1959 changed the name of the department from Finance and Taxation to Revenue.

The commissioner of revenue is appointed by the Governor. In addition to being a member of the Governor's cabinet, the commissioner is a member of the State Board of Equalization and the State Board of Claims. Responsible for all of the operations of the Revenue Department, the commissioner directs the operations of the staff sections and the line divisions of the department.

The deputy commissioner, the assistant commissioner for revenue operations, and the assistant commissioner for tax administration are appointed by the commissioner. The deputy commissioner aids the commissioner of revenue in directing the staff sections and line divisions. The assistant commissioner for tax administration, the assistant commissioner for revenue operations, and most staff sections report to the deputy commissioner. The internal audit, special investigations, and legal sections report directly to the commissioner. The assistant commissioner for revenue operations plans, directs, and controls the functions dealing with collecting and processing the state's revenues, and oversees operations of the regional offices. The assistant commissioner for tax administration coordinates, directs, and evaluates the operations of the individual line divisions administering the various tax laws, coordinates technical matters with the commissioner, and represents the commissioner at technical conferences. Figure 1 illustrates the department's organizational arrangement.

With 1,020 full-time employees, the Revenue Department is one of the most vital agencies in state government. Headquartered in Nashville, it has regional offices located in Memphis, Knoxville, Chattanooga, Columbia, Jackson, Johnson City, New York City, N.Y., and Atlanta, Georgia. The department maintains these offices to assist taxpayers within these areas and to aid in the administration of the tax laws. Each regional office is headed by a regional administrator under the direct supervision of the assistant commissioner for revenue operations.

The department performs three principal functions. It is responsible for the collection of most state taxes and fees; it enforces the revenue statutes of the state to insure that taxpayers are complying with the laws; and it prepares the monthly apportionment of revenue collections for distribution to the various state funds and local units of government. Few people realize the significance of this last function. A substantial sum of money collected by the Department of Revenue flows back to local communities each year. In this biennium, almost 10.7 percent of the department's annual tax revenue collections was sent directly back to the local communities through various revenue sharing formulas. In addition to state taxes distributed back to local governments, $838 million of local sales tax was collected by the department for local governments during the biennium.

Counties and municipalities benefit in two ways from revenue shared with them or collected for them by the state. Local programs can be financed without expanding the local tax base, and the magnitude of collections by the Department of Revenue makes possible a lower cost of collection per tax dollar than local communities could achieve.

Not unlike any agency with a variety of stated objectives and a large number of employees, the Department of Revenue has developed a detailed organizational design which allows for the accomplishment of its goals in the most expedient and efficient manner. The functions of the various units are described in the following paragraphs.

STAFF SECTIONS:

The Fiscal Section has the duty of controlling the expenditure of appropriations made to the department for its operations. All expenditures of the department are processed by this office, and centralized budgetary control and expenditure accounting records are maintained for all divisions of the department. This office also coordinates all departmental purchases and prepares the department's annual budget request.

The Internal Audit Section is charged with the responsibility of continuous review of department procedures to insure proper administrative and fiscal controls over all transactions involving state tax revenues. The internal auditors appraise the audit program of operating and line divisions and assist in the development of training programs and instructions for field auditors.

The Legal Section advises the commissioner and directors on questions of interpretation and application of the revenue laws. The staff attorneys prepare various legal documents and work closely with the divisions which administer the tax laws. They prepare drafts of proposed legislation, as well as drafts of administration rules and regulations designed to implement the revenue statutes. They conduct hearings concerning violations of departmental tax laws and maintain appropriate records of these proceedings. This office also acts as departmental liaison with the office of the Attorney General and appears in court on behalf of the commissioner.

The Personnel Section has the prime responsibility of recruiting, interviewing and hiring new personnel in accordance with civil service rules and regulations. The section is also responsible for the maintenance of current personnel records, affirmative action, job descriptions, classification of positions, and salary administration, as well as the counseling, training, and periodic evaluation of all employees.

The Research Section is responsible for conducting studies pertaining to the tax structure in Tennessee and other states. The staff members compile and distribute statistical reports and prepare analyses of economic conditions which influence revenue yields. They also examine the revenue impact of tax legislation which may be under consideration and undertake special studies at the request of the commissioner.

The Special Investigations Section has the responsibility for the investigation of all alleged criminal tax violations coming under the jurisdiction of the commissioner of revenue except for certain misdemeanor motor vehicle violations. The section is also responsible for the investigation of all alleged criminal violations by Department of Revenue employees in the performance of their duties, as well as cases of serious misconduct which might reflect on the image of the department.

OPERATING DIVISIONS:

Accounting is responsible for receiving all mail sent to the Department of Revenue and depositing tax payments to the account of the state treasurer. It records the amount and source of each payment, maintains control balances, and prepares monthly reports of collections. This division apportions various taxes to the local governments and state agencies and is responsible for the control and distribution of tobacco tax stamps and alcohol identification stamps.

Administrative Services provides many centralized administrative functions and serves as liaison to several other departments of the state. Specific responsibilities are forms design, records management and retention; all publications for in-house and taxpayer distribution; slide presentations; news releases; public service announcements; availability of equipment and supplies; property inventory; and postal and janitorial services.

Management Systems is responsible for automated systems design, development, and maintenance for all line and operating divisions. This division also does the data entry and operating controls for all computer-related processing and develops and maintains departmental operating procedures.

Tax Enforcement, with central offices in Nashville and six offices across the state, is responsible for a centralized program of collecting delinquent taxes for all the line divisions within the depart-

ment. The objective of the division is to fairly and impartially administer the revenue laws as they relate to delinquent taxes while simultaneously encouraging maximum voluntary compliance and promoting taxpayer education.

Taxpayer Services maintains a toll-free information line as a public service to taxpayers, processes sales and use tax applications, and initiates corporation registration for franchise and excise taxes based on information from the Secretary of State's office. This division makes all master file changes, provides the line divisions with tax account information, and maintains a central system where tax account information is compiled and stored.

LINE DIVISIONS:

The Franchise, Excise, and Income Tax Division administers two separate levies on corporations and a limited income tax on individuals and partnerships. The franchise and excise taxes are both privilege taxes levied on corporations for the right and privilege of operating in corporate form in Tennessee. The excise tax is measured by net earnings attributable to Tennessee operations, and the franchise tax is measured by the larger of the apportioned net worth of the corporation or the amount of real and tangible property owned or leased in Tennessee. Tennessee's income tax applies only to earnings from dividends on stock and limited interest income.

The Miscellaneous Tax Division administers numerous taxes which individually would not require the efforts of an organizational unit the size of a line division. Among the taxes administered are the tobacco tax, beer tax, mixed drink tax, alcoholic beverage tax, privilege taxes, gross receipts taxes, business tax, inheritance tax, and coal severance tax. The division administers only the revenue aspects of the alcoholic beverage and mixed drink taxes, while enforcement agencies outside the department are responsible for enforcement of alcoholic beverage regulatory provisions. The Miscellaneous Tax Division is also responsible for issuing licenses and permits to establishments selling beer.

The Motor Vehicle Tax Division administers various tax statutes pertaining to the operation of motor vehicles on Tennessee roads and highways. The major functions of the division are the collection of registration and title fees and the issuance of license plates to register vehicles by ownership, size, and use. The division works closely with local county authorities in performing this function. The highway fuel use section maintains the necessary records for the collection of the motor vehicle fuel use tax levied on interstate freight motor vehicles.

The Petroleum Tax Division is responsible for the administration of the laws involving the inspection and taxation of petroleum products, including the severance tax on natural gas and crude oil. Among the taxes collected are the gasoline tax, the special tax on petroleum products, and the motor vehicle fuel tax. The division records the importation of fuels into the state, processes monthly returns, and conducts the necessary audits to insure collection of the tax. It also distributes refunds permitted by law, such as agricultural refunds to farmers.

The Sales and Use Tax Division administers the sales and use tax for the state as well as local governments. This tax, which is a levy upon the sale of goods and certain services (including amusements), is collected by retailers throughout the state and is remitted to the division on a monthly or quarterly basis. The division currently has approximately 114,000 active accounts.

PART II

TENNESSEE STATE TAXES

TENNESSEE STATE TAXES

The State of Tennessee imposes various taxes, licenses, and permits. Some of these are imposed primarily for regulatory purposes and produce little revenue, while others have been levied chiefly to collect revenue. These various taxes, licenses, and fees are separated into 20 classifications.

ALCOHOLIC BEVERAGE TAXES

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by local referendum. This law also provided for a system of state license fees and imposed a tax of 25 cents per gallon on wines and 70 cents per gallon on liquors. Since original enactment, the licensing structure has been amended and the tax rates have been increased several times.

Presently the tax rate is $4.00 per gallon on distilled spirits and $1.10 per gallon on wines. An additional tax of 15 cents per case sold is levied on wholesalers for administration and enforcement expenses. In addition, licenses and permits are re-issued annually by the Alcoholic Beverage Commission at the following rates: manufacturer, $1,000; wholesaler, $1,000; retailer, $500; winery $50; manufacturer's representative, $50; wholesaler's representative, $10; and employee's permit, $2.

Chapter 341 of the Public Acts of 1979 provided for an annual tax on the registration of brands of alcoholic beverages. This tax is $250 per brand of distilled spirits with wholesale sales of 50 cases or more and $100 for brands of distilled spirits with wholesale sales of less than 50 cases. There is no tax on brands of wine with wholesale sales of less than 250 cases, but the tax is $250 if wholesale sales are 250 or more cases.

Tax returns and reports showing the sale of alcoholic beverages must be filed and the tax paid to the department on or before the 15th day of the month following the month when the tax liability is incurred. Renewal of licenses and permits must be accomplished on or before January of each year.

The revenue collected from these sources is apportioned according to statutory formulas with approximately 80 percent going to the general fund, 17 percent to counties, and 3 percent to the Department of Mental Health to fund alcohol and drug abuse programs.

Legal References: T.C.A. 57-2-101—57-3-307, 57-1-101—57-9-206, 57-6-201—57-6-202

BEER TAX

The Tennessee beer tax dates from 1933, when a levy of $1.20 per barrel (31 gallons) was enacted. The revenue was divided equally among the state, counties, and incorporated municipalities. Originally this revenue was earmarked exclusively for education, but subsequent legislation removed this restriction and also altered the apportionment procedures. In 1937, the rate was increased to $1.70 per barrel and then doubled to $3.40 per barrel in 1947. The tax was again raised in 1981 to $3.90 with the requirement that the funds raised from the increase (50 cents per barrel) be used for litter control. This increase is scheduled for repeal on June 30 of any year following passage of any federal or state mandatory consumer deposit law on beverage containers sold in Tennessee or on June 30, 1987, whichever occurs first.

In addition to the gallonage tax, registration fees are levied at the following rates: $40 for manufacturers, $20 for wholesalers, and $10 for retailers. Annual $5 transportation permits are required for private carriers transporting beer into the state.

Beer tax returns and remittances are due on the 20th day of each month following the month in which the sales to the wholesalers were made. The registration fees must be paid annually by January 1.

Beer tax revenue is divided among the state and local governments. In fiscal year 1984, the general fund received 66.9 percent, local governments 20.0 percent, and the litter control program 13.1 percent.

In addition to this tax, an additional state tax of 17 percent of the wholesale price is collected by wholesalers from retailers. Almost 100 percent of this tax is distributed to city or county governments on the basis of the situs of sale, with the state receiving an administrative fee of one-half of 1 percent (0.5) of the amount collected.

Legal References: T.C.A. 57-5-101—57-5-416, 57-6-101—57-6-118

BUSINESS TAX

In January 1971, the General Assembly made some sweeping changes in statutory provisions relating to privilege and gross receipts taxation with the passage of the Business Tax Act. The intent was to modernize a system of taxation which had become antiquated, but still generate the same levels of revenue. More than 100 items in the privilege tax base and 7 components of the gross receipts tax were repealed and simultaneously reenacted to create the business tax. Prior to this time, the privilege tax liability was measured more on such intangibles as the population of the city or county in which the business was located, or the number of employees, rather than any measure of ability to pay, such as gross receipts.

The Business Tax Act, in addition to consolidating the myriad taxable privileges into a more manageable body of law, established a minimum tax level, with the tax being imposed on the gross receipts of a business. Taxable privileges were separated into five basic groups or classes with specific rates for each. Cities and counties were originally given jurisdiction over retail operations, and the state taxed wholesale operations. In 1972 the taxation of wholesale operations was transferred to local governments in exchange for 15 percent of total business taxes collected by local governments.

The greatest problems developed with the removal of the merchants ad valorem tax, a levy imposed upon inventories. This segment of the act was eventually challenged in the courts and as a result was reinstated as law. This decision in effect made some merchants liable for both the business tax and the merchants ad valorem tax, which was contrary to the intent of the legislature; therefore, remedial legislation was necessary. Credits were established in 1972 to offset payments for the merchants ad valorem, but these credits could not exceed the business tax liability and were to expire April 30, 1975. In addition, the voters of the state took steps to remove the statutory provisions requiring the merchants ad valorem by approving "Question 3" to revise the constitution.

Also in 1972, provisions were made for the Department of Revenue to aid in administering the business tax if the local governments deemed it necessary. All state business tax revenue is apportioned to the general fund.

Legal References: T.C.A. 67-4-701—67-4-729

COIN OPERATED AMUSEMENT TAX

Owners or operators of coin operated amusement devices must pay a tax of $100 per device for an annual period of July through June. The tax is $75 if the device is first operated after October; $50 if the device is first operated after January 1; and $25 after April 1. A coin operated amusement device is defined to include coin operated pool tables, juke boxes, video card games, and video educational devices. The definition does not include merchandise vending machines (as defined in T.C.A. 67-4-503) or any device operated for the purpose of unlawful gambling or a pinball machine (as defined in T.C.A. 39-6-631). Devices not operated for gain or profit and individually owned devices located at a private dwelling are exempted from tax. Effective June 1, 1984, receipts from amusement devices upon which this tax has been paid are exempt from the sales tax.

Legal References: T.C.A. 67-4-504

EXCISE TAX

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923) and has always been a productive source of revenue, ranking second in total collections in fiscal year 1983-84. The present rate is 6 percent.

All corporations, cooperatives conducted for profit, joint stock associations, business trusts, state banks, national banks, and savings and loan associations must pay the excise tax annually on the net earnings from business done within the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent owned by the taxpayer. Corporations, which have as their sole expressed corporate purpose the extension and expansion of industrial development in communities throughout the state and which pay no compensation to their officers and stockholders, are exempt from the excise tax as well as the franchise tax.

The Franchise and Excise Tax Law underwent extensive study in 1975, and numerous recommendations were enacted into a rewritten version in 1976. Chapter 537 of the Public Acts of 1976 resulted in recodification of the law and adoption of several important changes affecting the tax base. The new law became applicable to corporate fiscal years beginning on or after July 16, 1976.

Separate and distinct formulas for determining the tax base have been established. Corporations doing business both in Tennessee and elsewhere, except common carriers, apportion earnings based on the arithmetic average of the following:

A. the ratio of the value of real estate and tangible personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

C. the ratio of total receipts in this state to total receipts everywhere

Apportionment of common carriers' earnings is based on the arithmetic average of gross receipts and mileage ratios.

Corporations expecting to pay an excise tax in excess of $2,000 are required to make quarterly payments of their estimated tax.

Corporations having a net loss in any year may carry the loss forward three years in determining their tax liability. Losses cannot be carried back.

An investment tax credit equal to a percent of the purchase price of industrial machinery up to 50 percent of a firm's excise tax liability was provided to corporations beginning with taxable years ending on or after July 15, 1980. A phase-in of the credit over a five year period was established starting at 0.2 percent in fiscal year 1980-81 and rising to 1 percent in fiscal year 1984-85.

Depreciation options available for computation of depreciation in determination of net earnings for excise tax purposes were not extended by the 1984 General Assembly so the provisions of Public Chapter 190 of the Public Acts of 1983 expired July 15, 1984. For periods ending July 15, 1984, and after, taxpayers will determine depreciation for Tennessee excise tax purposes in the same manner as it is determined for federal purposes (except for "safe harbor" leases which are not recognized for Tennessee excise tax purposes) and no adjustments need be made when Accelerated Cost Recovery System (ACRS) depreciation is used.

The 1984 Session of the Tennessee General Assembly enacted legislation (Public Chapter 993) which established an Enterprise Zone Development Program to encourage and facilitate improvements in economically depressed urban and rural areas of Tennessee. The law provides that corporations that contribute to public schools within an enterprise zone shall receive a credit against the corporation's excise tax equal to 20 percent of the contribution. When an enterprise zone is discontinued, the credit due to such contributions will be phased out proportionately over the next five (5) years. This law will apply to qualified contributions made on or after June 6, 1984.

The excise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year. Following an apportionment to the sinking fund for debt management and retirement, the balance is distributed with approximately 97.5 percent going to the general fund and 2.5 percent to cities and counties in-lieu-of intangible personal property taxes on banks and banking associations.

Legal References: T.C.A. 67-4-801—67-4-820

FRANCHISE TAX

The Tennessee franchise tax was enacted in 1937 on the privilege of engaging in business in corporate form. All corporations, cooperatives, joint-stock associations, and business trusts organized for profit and doing business in Tennessee are liable for the tax. The original tax rate, 15 cents per $100 of issued and outstanding stock, surplus, and undivided profits, remained unchanged until 1984 when it was increased to 25 cents per $100. The minimum tax due is $10. However, the base cannot be less than the actual value of the property owned or used in Tennessee. The tax base is determined at the close of each fiscal year of the corporation.

The 1984 Extraordinary Session of the Tennessee General Assembly amended T.C.A. Section 67-4-904(a) of the Franchise Tax Law to increase the tax rate from 15 cents to 25 cents per $100 of the tax base for all fiscal years ending on or after March 15, 1984 (Tennessee Public Acts 2).

Apportionment formulas for corporations doing business in other states have been established for the purpose of determining the tax base as follows:

A. the ratio of the value of real estate and personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

The franchise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year and all revenue goes to the general fund; however, the State Funding Board may exercise the power to allocate funds for retirement and maintenance of debt.

Legal References: T.C.A. 67-4-901—67-4-918

GASOLINE TAX

The gasoline tax was first imposed by the legislature in 1923 at a rate of 2 cents per gallon to provide revenue for the construction and maintenance of the public highways. By 1931, the rate had been raised to 7 cents per gallon. It was not increased again until 1981, when it was set at 9 cents per gallon.

The tax is levied on each gallon of gasoline or distillate refined, manufactured, sold, stored, or imported into the state. Refunds are granted on gasoline used for agricultural purposes, while political subdivisions and governmental agencies are exempt from payment of this tax.

Gasoline tax returns must be filed and the tax paid by the 20th of each month for dealers and distributors and by the 25th of each month for manufacturers and refiners. The returns reflect the taxpayers' transactions for the preceding month.

The apportionment formula used to distribute this revenue directs that "amounts required" go to the state sinking fund for retirement and maintenance of the state debt. Remaining monies are distributed as follows: 28.6 percent to the counties, 14.3 percent to the municipalities, funds to cover administrative costs go to the general fund, and any remaining funds are allocated to the highway fund.

Legal References: T.C.A. 67-3-601—67-3-618, 54-4-102—54-4-204, 67-3-701—67-3-710

GROSS RECEIPTS TAX

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. Some taxes were repealed while others were enacted. Some of these changes created partial exemptions or reduced tax rates, with a new result of eroding the tax base and decreasing rather than increasing state revenues. At present, there is little uniformity in either exemptions or rates. For example, vending machine operators are taxed on their entire gross receipts from intrastate business, while telephone companies receive an exemption of $10,000 and other utilities are given exemptions of $5,000. Tax rates vary from 1.5 percent up to 15 percent. The largest single portion of reported receipts in this general category comes from TVA in-lieu-of-tax payments to Tennessee. These payments are required by federal law and are based on TVA power sales in Tennessee.

All gross receipts taxes collected by the department, with the exception of TVA payments, are apportioned to the general fund. TVA payments are shared between the general fund and city and county governments.

Legal References: T.C.A. 67-4-401—67-4-410, 67-4-503

INCOME TAX

The Tennessee income tax, enacted in 1929, and based on income from stocks and bonds, is an example of the type of income tax authorized by the Tennessee Constitution. In 1931, a law levying a general personal income tax was declared unconstitutional by the Tennessee Supreme Court.

The present tax applies only to the receipts of individuals and partnerships from dividends on stocks and limited interest income. The tax rate is 6 percent. The rate is reduced to 4 percent on dividends from corporations which have 75 percent of their property subject to the Tennessee ad valorem tax. Blind persons, pension trusts, and profit-sharing trusts are exempt from this tax. Low income elderly 65 years or older are exempt from tax and the requirement of filing a return if their earnings from all sources were less than $6,000, or $10,000 if filing a joint return. No tax return is required if income derived is less than $25.

The tax return and remittance are due between January 1 and April 15 of the year following the year in which income was received. Revenue from this tax is apportioned with approximately three-eighths (3/8) directed to counties and municipalities and five-eighths (5/8) to the general fund.

Legal References: T.C.A. 67-2-101—67-2-121

INHERITANCE, ESTATE AND GIFT TAXES

Tennessee's first inheritance tax was passed in 1891, with a rate of $5 per $100 of the value of all property in the state going to collateral heirs. In 1909, the tax was extended to direct heirs with an initial exemption of $5,000 and lower rates than for collateral heirs. Subsequent legislation increased the rates and the amount of initial exemption allowed direct heirs.

All property, real and personal, is appraised at its full and true value at the date of death of the decedent. Stocks and bonds listed on recognized exchanges are appraised by ascertaining their quoted value on the date of death of the decedent, or on the nearest business day of the exchange to that date.

Major amendments to the inheritance law were effective on October 1, 1983. Changes made in the Gift Tax Law took effect January 1, 1984.

Transfers are divided into two classes. Class A includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Class A transfers are presently allowed a $325,000 exemption from the net estate in arriving at the net taxable Class A estate. However, the exemption will increase as follows: $400,000 in 1985, $500,000 in 1986, $600,000 in 1987 and thereafter. The tax rates on the net taxable estate vary from 5.5 percent on the first $40,000 to 9.5 percent on the excess over $440,000.

In Class B, which includes any relative, person, association, or corporation not specifically designated in Class A, a $25,000 exemption is presently allowed to arrive at the net taxable estate. However, the exemption will increase as follows: $50,000 in 1985, $100,000 in 1986, $150,000 in 1987, $250,000 in 1988, $350,000 in 1989, $600,000 in 1990. After 1990 no distinction shall be made in classes of beneficiaries and all beneficiaries previously in Class B shall be included in Class A. The tax rates on the net taxable estate vary from 6.5 percent on the first $50,000 to 16 percent on the excess over $200,000. However, the rate will decline as follows: 6 percent on the first $40,000 to 13 percent on the excess over $350,000 in 1986, 5.5 percent on the first $40,000 to 13 percent on the excess over $440,000 in 1987 and 1988, 5.5 percent on the first $40,000 to 9.5 percent of the excess over $440,000 in 1989 and thereafter.

All property passing to a surviving spouse does so free of tax (the unlimited marital deduction). This deduction is in addition to the applicable exemption available to Class A estates.

The gift tax exemption has been amended to permit an annual exemption of $5,000 for Class A donees in 1984; $7,500 in 1985; $10,000 in 1986. The per donor exemption of $3,000 remains in effect for Class B transfers. The above per donor exemption is in addition to the per donor annual exemption of $10,000 for Class A and $5,000 for Class B. The per donor exemption is available for each spouse. Gifts made between spouses will qualify for the unlimited marital deduction. The Class A donee classification includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. For gifts made during and after 1984, gift tax rates have been changed to equal inheritance tax rates for both Class A and B. Note that the Class B inheritance tax rates change in 1986.

Inheritance tax returns are due nine months after the death of the decedent. Gift tax returns are due April 15 following the end of the calendar year in which the gift was made. All revenue collected from this tax is deposited in the general fund.

Legal References: T.C.A. 67-8-101—67-8-605

LIQUEFIED GAS TAX

Effective July 1, 1984, owners of motor vehicles powered by liquefied gas must prepay the liquefied gas tax, due by July 1 each year. The new annual tax rate is based on the registered gross weight of the vehicle and varies from $70 for a passenger car to $114 for a class 5 truck. Previously, the tax on liquefied gas used to power motor vehicles was 9 cents per gallon, the same as the gasoline tax.

Owners of commercial vehicles are required to file an annual report and may have to pay additional tax, depending on the number of miles driven in Tennessee.

Liquefied gas dealers are required to file reports quarterly along with any tax due by the 25th of the month following the close of each calendar quarter.

The liquefied gas tax is apportioned 1.58 percent to the general fund, 56 percent to the highway fund, 28.28 percent to county highway funds, and 14.14 percent to municipalities.

Legal References: T.C.A. 54-4-210—54-4-203, 67-3-1101—67-3-1116

MIXED DRINK TAX

The mixed drink tax, enacted by the General Assembly in 1967, was originally applicable only to the state's four largest counties. It is a combination of two separate tax levies, one of which is an annual licensing requirement imposed at the following rates:

private club, historic performing arts center, historic mansion house site, historic interpretive center, and community theater	$ 300
convention center and urban park center	500
commercial passenger boat company	750
hotel and motel	1,000
premier type tourist resort	1,500

restaurants, according to seating capacity of licensed premises:

75-125 seats	$ 600
126-175 seats	750
176-225 seats	800
226-275 seats	900
276 or more seats	1,000

In addition, there is levied a gross receipts tax of 15 percent of the sale price of all alcoholic beverages sold for consumption on the premises. This tax is due and payable on the first day of each month and, for the purpose of ascertaining the correct liability, the taxpayer must submit a return by the 15th of the month showing gross sales made during the preceding month. A licensing fee of $750 is levied on commercial airlines and passenger trains in lieu of other taxes levied under this section.

The laws governing the operation of establishments selling mixed drinks have been amended to provide that nonprofit clubs having at least 100 members may be licensed anywhere in the state and sell alcoholic beverages without approval of local citizens through referendum.

The revenue received from the license fees goes entirely to the general fund, while the gross receipts collections are apportioned as follows: 50 percent to the general fund earmarked for education, 50 percent to the county or city in which sales were made.

Legal References: T.C.A. 57-4-101—57-4-308

MOTOR VEHICLE FUEL TAX

The motor vehicle fuel tax was enacted in 1941, as the use of diesel fuel became increasingly popular. The original rate of 7 cents per gallon was increased to 8 cents in 1963 and then to 12 cents in 1981. The tax is imposed on the sale of diesel fuel for use in a licensed motor vehicle by any person within the state; however, political subdivisions and governmental agencies are exempt from the payment of the tax. Compressed natural gas used in motor vehicles on the public highways is taxed at the rate of 9 cents per gallon.

Those required to file this tax return do so by the 25th of each month and pay the previous month's tax liability. These proceeds are apportioned to the various funds as follows: highway fund, 61.25 percent; general fund, 1.62 percent; counties, for their highway funds, 24.75 percent; and municipalities, 12.38 percent.

Legal References: T.C.A. 67-3-801—67-3-820; 67-3-701—67-3-710; 67-3-701—67-3-710

MOTOR VEHICLE REGISTRATION FEES

Motor vehicles were first required to be registered in 1905 for a $2.00 registration fee and an additional $1.00 county court clerk's fee. The vehicle, thereafter, could be re-registered for only the clerk's fee. Subsequent amendments to the statutes established the fee as an annual levy and periodically increased the rate. Laws were also enacted distinguishing between fees for automobiles and trucks with increased fees imposed on vehicles with greater weight, horsepower, different body types, and usage.

The current registration fees for the different classes of motor vehicles are shown below. In addition to other fees and charges, an additional $1.00 is charged for the issuance of a reflectorized plate.

A. Registration Fees of Personal Use Vehicles:

Class A:	motorcycles	$ 8.75
Class B:	commercial 3-wheel motorcycles	20.00
Class C:	passenger motor vehicles	17.75

Class D:	rented trailers & house trailers not over 8′ wide and 20′ long	10.00
Class E:	antique vehicles	8.50
Class F:	mobile homes or house trailers	
	(1) not over 8′ wide & 35′ long	18.00
	(2) not over 8′ wide & 50′ long	24.00
	(3) not over 8′ wide but over 50′ long	30.00
	(4) not over 10′ wide & 35′ long	30.00
	(5) not over 10′ wide & 50′ long	36.00
	(6) not over 10′ wide & over 50′ long	42.00
	(7) over 10′ wide and whatever length	50.00
Class G:	private buses (not for hire)	180.00

		Private Carriers	Public Carriers
Class 1.	max gro. wt. 9,000 lbs.	$ 37.50	$ 47.50
Class 2.	max gro. wt. 16,000 lbs.	62.50	100.00
Class 3.	max gro. wt. 20,000 lbs.	187.50	300.00
Class 4.	max gro. wt. 26,000 lbs.	350.00	450.00
Class 5.	max gro. wt. 32,000 lbs.	475.00	600.00
Class 6.	max gro. wt. 38,000 lbs.	550.00	675.00
Class 7.	max gro. wt. 44,000 lbs.	600.00	750.00
Class 8.	max gro. wt. 56,000 lbs.	750.00	900.00
Class 9.	max gro. wt. 66,000 lbs.	875.00	975.00
Class 10.	max gro. wt. 74,000 lbs.	1,000.00	1,150.00
Class 11.	max gro. wt. 80,000 lbs.	1,300.00	1,300.00
Class 12.	Motor vehicle carriers designed and used only for transportation of equipment that is mounted thereon may be registered at the rate of 25 percent of the fees set forth above.		

C. Public Household Goods Carriers:

For Classes 1 through 11 the respective fees shall be at the same rate as private carriers.

D. Combined Farm and Limited Private Trucks:

Class 1.	max. gro. wt. 9,000 lbs.	$ 17.75
Class 2.	max. gro. wt. 16,000 lbs.	33.00
Class 3.	max. gro. wt. 20,000 lbs.	99.00
Class 4.	max. gro. wt. 26,000 lbs.	128.00
Class 5.	max. gro. wt. 32,000 lbs.	170.00
Class 6.	max. gro. wt. 38,000 lbs.	198.00
Class 7.	max. gro. wt. 44,000 lbs.	220.00
Class 8.	max. gro. wt. 56,000 lbs.	270.00
Class 9.	max. gro. wt. 66,000 lbs.	312.00
Class 10.	max. gro. wt. 74,000 lbs.	364.00
Class 11.	max. gro. wt. 80,000 lbs.	492.00

E. Miscellaneous Classes:

Class 1. Well drillers as defined in T.C.A. 55-1-117 ..... $ 32.00

F. Freight Trailers and Semitrailers:

Freight trailers and semitrailers are charged a permanent registration tax of $50.00.

License fees for dealers, transporters, and manufacturers are $35.50, duplicate plates are $17.50, and temporary tags are $2.00. A $10.00 "temporary permit" can be obtained for trucks weighing up to 12 tons; the permit is $20.00 for trucks exceeding 12 tons.

Former P.O.W.'s and certain handicapped veterans are entitled to free registrations and special plates. Special plates are designed for issuance to general sessions court and juvenile court judges and members of auxillary police, volunteer firemen, civil defense, rescue squads, and ham radio operators. Plates are provided for $1.25 plus the county clerk's fee for vehicles in government service.

The registration fee is due upon acquisition of a vehicle and annually thereafter. A method of staggered registration renewals and registrations throughout the year has been adopted on both registration classes of private passenger vehicles and combined farm and limited private trucks.

Any owner of a freight motor vehicle making application for registration for such vehicle on or before April 15 of each year may, upon surety, defer payment of 75 percent of the annual registration fee. Such deferred payment may be paid in three equal installments on or before the first day of June, September, and December of each year.

The revenue from motor vehicle registrations is apportioned 98 percent to the highway fund and 2 percent to the general fund. All of the state revenue from fines and penalties is apportioned to the general fund except the penalties on overweight trucks which are apportioned 20 percent to the general fund and 80 percent to the highway fund.

Legal References: T.C.A. 55-1-101—55-6-109, 55-11-101—55-11-208

MOTOR VEHICLE TITLE REGISTRATION FEES

In 1951, the Motor Vehicle Title Registration Law was enacted, not as a revenue producing measure, but to discourage theft and to provide a method of noting and discharging liens on certificates of title. Fees were levied for various services to defray expenses incurred in administering the laws. The fee for obtaining a certificate of title is $2.50.

For noting new liens or mortgage extensions on certificates of title the fee is $1.50, and for replacing a lost or destroyed certificate of ownership the fee is $2.50. The fee is $2.00 for issuing a plate with a new number for a vehicle where the manufacturer's identification number has been destroyed.

For issuing or duplicating any other certificate or document, the fee is whatever the commissioner deems necessary to cover the cost, but not to exceed $2.00.

Title fees are due when an application for title is made or an alteration of an existing title is requested. All fees collected by the department are apportioned to the general fund.

Legal References: T.C.A. 55-1-101—55-6-109, 8-37-604

PRIVILEGE TAXES

The body of law which covers those taxes listed as privilege taxes bears little in common today with the accepted definition of "privilege tax." Tennessee's privilege taxes now consist primarily of taxes imposed on realty transfers and mortgages, deeds of trust, and other instruments offered for recording, various litigation taxes, and a privilege tax upon issuance of marriage licenses.

The realty transfer tax applies to instruments evidencing transfers of any interest in realty when documents are offered for recording. The tax is paid at the rate of 26 cents per $100 by the grantee or transferee of the interest in real estate as shown on the instrument evidencing the transfer or the value of the property, whichever is greater. The mortgage tax is imposed upon the recording of instruments indicating an indebtedness such as mortgages, deeds of trust, conditional sales contracts, and financing statements. The rate of tax is 10 cents per $100 of any amount over the first $2,000. The realty transfer and mortgage taxes generate revenue of approximately $30 million annually. All such revenue is earmarked to the general fund.

The litigation taxes are imposed upon persons making use of the judicial system of this state. The litigation taxes are collected by judicial clerks from the plaintiff in a civil suit when the action is instituted and in a criminal case from the defendent upon a finding of guilt. Most of these taxes are earmarked for retirement purposes, drivers' education, or compensation for victims of crime. The remainder is apportioned to the general fund.

A $10 state privilege tax, effective July 1, 1984, is levied upon the issuance of each marriage license. The tax is collected by the county clerks and remitted to the Department of Revenue for the purpose of funding a program for family violence shelters, shelter services, and child abuse prevention services.

Legal References: T.C.A. 67-4-409, 67-4-401, 67-4-601, 67-4-606, 40-24-107

SALES AND USE TAX

The retail sales and use tax, imposed in 1947, immediately became the state's largest single revenue source. During fiscal year 1983-84, collections were $1.3 billion which was approximately 54.5 percent of total tax collections by the department. The major purpose in enacting the sales tax was to provide funds for state and county education programs.

The present sales and use tax state rate is 5.5 percent (raised from 4.5 percent effective April 1, 1984) and is applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and selected services. Amendments since 1947 have altered the coverage of the tax by extending the base to include hotel and motel room charges, vehicle parking services, telephone service, repairs to tangible personal property, laundry, dry cleaning, and charges for water and energy fuels. The base was further expanded in 1967 to include the sale of tobacco products, and in 1971 to cover the casual sales of motor vehicles, vessels, and aircraft. In 1984 the base was further expanded to include admission charges, dues, or fees charged by clubs for amusement, recreational, and athletic events. In FY 1984-85 sales tax collections were distributed approximately as follows: 29.0246 percent to general fund, 65.0970 percent to general fund earmarked for education, 0.3674 percent to general fund for administration, 0.9185 percent to the sinking fund, and 4.5925 percent for municipalities.

Legal References: T.C.A. 55-3-105—55-3-109, 67-6-101—67-6-701

SEVERANCE TAXES

Crude Oil and Natural Gas

A severance tax on crude oil and natural gas was imposed in 1943. The rates were 5 cents per 50-gallon barrel of oil and 5 percent of the natural gas sales price. A tax rate of 1.5 percent of the selling price of the gas and oil severed was established for both products in 1979 and then increased to 3 percent in 1982. For a period of two years, beginning in April of 1978, a moratorium on collection of the natural gas severance tax was in effect to encourage production.

By the 20th of the month, the person liable for the tax must file a report and pay the tax on oil removed from the ground in the preceding month. The report and tax payment for gas is due on the 20th of the month for activity in the second preceding month. Of the revenues collected, one third is returned to the county from which the product was severed. The remainder of the tax is allocated to the state's general fund.

Legal References: T.C.A. 60-1-301—60-1-302

Coal Products

A severance tax of 1.5 percent of market value, but not to exceed 10 cents per ton on the total value of all coal products mined in Tennessee was first imposed in 1972. The rate was changed to 10 cents per ton in 1973. The rate was increased to 20 cents per ton in 1974 and the owner was made liable for the tax at the time the coal products are severed from the earth and ready for sale.

Following passage of Tennessee's Coal Surface Mining Law of 1980 and federal approval of its regulatory program, the tax rate was increased to 29 cents per ton in 1982, 32 cents per ton in 1983, and 35 cents per ton effective July 1, 1984. However, federal approval of the state's program was reversed and the tax rate reverted to 20 cents per ton effective October 1, 1984.

By the 15th of the month, the person liable for the tax must file a separate report for each county from which coal is severed and pay the tax due. All revenues collected from the 20 cents tax, less 3 percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county. However, revenues generated from tax rates prior to October 1, 1984, which exceeded 20 cents per ton were apportioned to the state's general fund earmarked for the Department of Public Health for administration and enforcement of Tennessee's coal surface mining regulation program.

Legal References: T.C.A. 67-7-104—67-7-221

SPECIAL PETROLEUM PRODUCTS TAX

The gasoline inspection fee was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The fee, originally set at 25 cents per 60 gallon barrel to cover the administrative costs of the program, has subsequently been raised and the tax base increased to include diesel and other fuels, so that today the inspection fee is a significant revenue producer. Effective January 1, 1979, the tax was repealed and reenacted as a one cent per gallon special tax on volatile substances produced from petroleum, natural gas, oil shales or coal or substitutes for those products.

Returns on the previous month's activity are due from dealers and distributors on or before the 20th of the following month. Collections are apportioned as follows: 98 percent of the net collections go to the highway fund and 2 percent to the general fund. However, before the above distribution an annual amount of $12,017,000 is to be set aside monthly to a local government fund to be spent solely for roads and streets.

Legal References: T.C.A. 67-3-901—67-3-911

TOBACCO TAXES

Tobacco taxes were first enacted in Tennessee in 1925 as a two year emergency measure to provide additional revenue for public schools and also to make possible further reductions in the state property tax. The tax was levied on the privilege of selling tobacco products and the rate was set at 10 percent of the retail sales price. In 1927, the General Assembly made the tobacco tax permanent and set the rate for cigarettes at 2 cents per package, while the rate for other tobacco products remained unchanged. In subsequent years, extensive legislation has both increased the tax rate and provided the responsible agencies with greater enforcement powers to allow more efficient tax administration.

The tax rate on cigarettes is 6.5 mills per cigarette, or 13 cents per package of 20 cigarettes. The tax rate on all other tobacco products is 6 percent of the wholesale cost price. In addition, the retail dealer's license fee is $5 for each separate store, vending machine, or vehicle or location where sales are made directly to the consumer. The license fee for the tobacco distributor is $10 for each secondary wholesale location, for the wholesaler dealer and jobber, the fee is $20 for each separate sales warehouse. The manufacturing distributor and the tobacco manufacturer pay $20 for each processing location or warehouse.

The cigarette tax is collected by means of tax stamps (decals) issued and sold by the commissioner of revenue. Cigarette distributors are allowed a discount on their tax payments to cover the costs of affixing the stamps to the packages. This discount decreases from a top rate of 2.75 percent down to the lowest rate of 1.75 percent as the quantity of stamps purchased accumulates during the year.

The tax on other tobacco products is collected by a reporting method and a discount of 2 percent is

allowed to compensate for compliance costs and risks of loss if not delinquent or deficient when paid.

The cigarette tax is paid when the distributor purchases the stamps from the commissioner of revenue, with payment evidenced by the affixing of the stamps to the packages. The tax on other tobacco products is remitted by the 15th of each month and accompanied by a report reflecting the previous month's transactions. The various license fees are all payable no later than May 31, annually.

The revenue from these sources is apportioned to the general fund, where 96 percent is specifically earmarked for education.

Legal References: T.C.A. 67-4-1001—67-4-1025

PART III

MAJOR TAX LEGISLATION AND COURT DECISIONS DURING THE BIENNIUM

LEGISLATIVE ACTION

GENERAL ADMINISTRATION

Section 67-1-707 was amended to specify that the procedure for refunding erroneous tax payments applies to audit generated credits, but does not apply to credits generated by mechanical processing of mathematical verification processes. A designee of the commissioner was allowed to authorize refunds under $1000 and to recommend and pay refunds of $1000 to $10,000 with approval by the Attorney General to be sought only after the refund is made (Public Chapter No. 724; effective July 1, 1984).

Section 67-1-801 was amended to provide for accrual of interest (1 percent per month) on delinquent municipal taxes (Public Chapter No. 580; effective January 1, 1985).

Section 67-1-803 was amended to authorize the commissioner of revenue to waive penalty when failure to procure a license resulted from being misled by erroneous advice or action of tax collecting officials and such can be shown by clear documentary evidence (Public Chapter No. 550; effective April 24, 1984).

Section 67-1-1440 was amended to make assorted crimes against Department of Revenue officials a felony instead of a misdeameanor (Public Chapter No. 781; effective July 1, 1984).

FRANCHISE, EXCISE AND INCOME

Filing Fees

Sections 67-2801—67-2814 were repealed and reenacted as *Sections 48-1-1301—48-1-1310* with some changes. This transferred the annual corporate report provisions from the Department of Revenue to the Secretary of State's office, and set a flat $10 filing fee instead of the previous one based either on a percentage of intrastate gross receipts or one based on valuation of capital stock (Public Chapter No. 189; effective July 1, 1983).

Excise

Section 67-4-805 was amended to extend for another year the taxpayer option of using depreciation methods available prior to passage of the Federal Economic Recovery Act of 1981 or deducting A.C.R.S. depreciation and adding back one tenth of all tax depreciation deducted (Public Chapter No. 190; effective June 12, 1983).

Section 67-4-805 was amended and *Sections 67-751—67-763* were repealed. Net earnings for excise tax purposes was redefined to include interest income earned on state and local obligations (Public Chapter No. 227; effective May 3, 1983).

Title 45, Chapter 3 and *Title 67, Chapter 4* were amended to remove the special privilege tax and to extend the franchise and excise taxes to state and federally chartered savings and loan associations doing business in Tennessee (Public Chapter No. 558; effective April 24, 1984).

Franchise

Section 67-4-904 was amended to increase the franchise tax rate from 15 cents to 25 cents per $100 valuation and to be applicable only for fiscal years ending on or after March 15, 1984 (Public Chapter No. 2; effective February 24, 1984).

MISCELLANEOUS TAXES

Alcoholic Beverages

Sections 57-4-203, 57-5-301 and others were amended by substituting 21 for 19 as the legal age for purchasing alcoholic beverages and beer (Public Chapter No. 1006; effective August 1, 1984).

Section 57-3-204 was amended by authorizing the Alcoholic Beverage Commission to issue a retail liquor license to corporations whose entire capital stock is owned by individuals who have been residents of Tennessee for at least two years preceding application and $500 license fee payment (Public Chapter No. 746; effective May 16, 1984).

Section 57-3-301 was amended to provide the commissioner of revenue power to determine whether or not a brand registration contract shall be terminated or continued (Public Chapter No. 684; effective May 12, 1984).

Beer

Section 57-6-103 was amended by providing that the 17 percent wholesale beer tax be calculated to exclude from the tax base any increases in the state or federal per barrel privilege taxes (Public Chapter No. 234; effective May 3, 1983).

Section 57-5-201 was amended to extend the excise tax rate on beer of $3.90 per barrel from June 30, 1984, to June 30, 1987, or June 30 of any year following enactment of any state or federal law that imposes mandatory deposits by consumers on beverages sold in the state, whichever comes first (Public Chapter 769; effective June 1, 1984).

Section 57-5-105 was amended to allow temporary beer permits to be issued to bonafide charitable, non-profit, or political organizations in Class B counties (Public Chapter No. 610; effective May 3, 1984).

Sections 57-5-105 and 108 were amended to provide that in all incorporated cities and towns, the governing body or board, prior to consideration of an application to sell beer, must collect an application fee of $100 (Public Chapter No. 386; effective May 23, 1983).

Business

Section 67-4-713 was amended to set compliance requirements for lawsuits brought for refunds under the Business Tax Act (Public Chapter No. 136; effective April 22, 1983).

Section 67-4-709 was amended to levy certain taxes on retail occupants of antique malls, flea markets, and craft, gun, and auto shows (Public Chapter No. 415; effective July 1, 1983).

Sections 67-4-707, 708 and 709 were amended by reducing the rate of tax on businesses making retail sales of gasoline, diesel fuel, and motor oil (Public Chapter No. 394; effective January 1, 1983).

Sections 67-4-702, 704 and 706 were amended to allow taxation on business activities at certain airports by both city and county governments (Public Chapter No. 466; effective July 1, 1983).

Section 67-4-702 was amended by excluding certain health and dental device sales from the business tax (Public Chapter No. 563; effective April 24, 1984).

Section 67-4-711 was amended to allow deductions for liquefied gas tax against the business tax (Public Chapter No. 761; effective July 1, 1984).

Section 67-4-720 was amended to permit local collection officers, using the same criteria and requirements as used by the commissioner of revenue, to waive penalty and/or interest on business tax due (Public Chapter No. 605; effective May 3, 1984).

Coin Amusement

Section 67-4-504 was imposed to levy an annual $100 privilege tax on every coin-operated amusement device operated in the state (Public Chapter No. 321; effective January 1, 1984).

Section 67-4-504 was amended to proportion tax due on amusement devices put in use after the beginning of the tax year (Public Chapter No. 973; effective June 5, 1984).

Gross Receipts

Section 67-4-402 was amended to extend the additional 0.4 percent bottled soft drink tax used to fund anti-litter programs from June 30, 1984, to June 30, 1987, or June 30 of any year following enactment of any state or federal law that imposes mandatory deposits by consumers on beverages sold in the state, whichever comes first. (Public Chapter No. 769; effective June 1, 1984).

Section 67-4-408 which imposed a 1 percent gross receipts tax on theaters, motion pictures, and shows was repealed (Public Chapter No. 12, 1st Special Session of 1984; effective June 1, 1984).

Section 67-4-730 was repealed and regulation and taxation of boxing and wrestling matches transferred from the Department of Revenue to the Department of Commerce and Insurance (Public Chapter No. 974; effective July 1, 1984).

Inheritance

Title 30, Chapters 16 and 17, and Title 67, Chapter 25 were amended to revise taxes on certain transfers of property by gift and inheritance (Public Chapter No. 73; effective April 11, 1983).

Title 30, Chapter 16 was amended to require the filing of a duplicate of the federal estate tax return when certain estates pass to Class A beneficiaries (Public Chapter No. 845; effective July 1, 1984).

Section 66-24-101 was amended to make certain instruments evidencing payment and filing of inheritance eligible for registration (Public Chapter No. 892; effective May 31, 1984).

Title 30, Chapter 16 was amended to revise the schedule and rates applicable to Class B beneficiaries (Public Chapter No. 989; effective June 6, 1984).

Sections 67-8-116 and 411 were amended to extend the time within which a decedent estate or donor may appeal appraisal and assessment of taxes (Public Chapter No. 578; effective April 27, 1984).

Section 30-2-614 was amended to clarify tax statutes which allocate state inheritance tax between beneficiaries and persons interested in the estate (Public Chapter No. 609; effective May 3, 1984).

Sections 67-8-107 and 310 were amended to clarify provisions relating to valuation of certain interest, estates, and annunities for inheritance or gift tax purposes (Public Chapter No. 678; effective May 11, 1984).

Mixed Drink

Section 57-4-301 and various other sections were amended to legalize sales of wine and alcoholic beverages on the premises of certain commercial passenger boat companies (Public Chapter No. 52; effective March 31, 1983), within a historic district or a historic mansion house site (Public Chapter No. 300; effective May 17, 1983), on the premises of certain convention centers (Public Acts, Chapter No. 858; effective April 25, 1984), on the premises of a historic interpretive center (Public Chapter No. 469; effective May 26, 1983), and on the premises of a certain community theater (Public Chapter No. 975; effective June 5, 1984).

Section 57-4-102 was amended such that certain bowling alleys may be defined as restaurants (Public Chapter No. 391; effective May 23, 1983) and certain motels offering sleeping accommodations in suite arrangements may be defined as hotels (Public Chapter No. 306; effective May 17, 1983) for purposes of licensing for sale of alcoholic beverages for consumption on the premises.

Privilege

Sections 67-4-602—67-4-606 were amended to increase the litigation tax in certain criminal cases (Public Chapter No. 426; effective July 1, 1983).

Sections 67-4-602—67-4-606 were amended to increase the litigation tax in certain criminal cases to fund the State Court Clerks' Conference (Public Chapter No. 449; effective July 1, 1983).

Severance

Section 60-1-302 was amended to extend from one month to two months the period for filing natural gas severance tax reports (Public Chapter No. 634; effective June 12, 1984).

Sections 67-7-104 and 110 were amended to drop the coal severance tax rate from 35 cents per ton to 20 cents per ton (Public Chapter No. 837; effective October 1, 1984).

Sections 67-7-201—67-7-211 were created to authorize county governments to levy a severance tax on certain common minerals severed within that county's boundaries. Maximum rates were set, and the method of collections and reporting was established (Public Chapter No. 953; effective June 5, 1984).

Section 67-7-221 was created to provide for a refund or rebate of any severance tax collected under Sections 67-7-201—67-7-211 when those minerals were sold directly to a governmental entity or were used by a private contractor in fulfillment of a contract with a governmental entity (Public Chapter No. 963; effective June 5, 1984).

Tobacco

Sections 67-4-1001, 1006 and 1015 were amended to provide the same privileges and responsibilities of residents to non-resident tobacco dealers from states with reciprocal provisions (Public Chapter No. 536; effective June 1, 1984).

MOTOR VEHICLE FEES

Motor Vehicle Registration

Section 55-3-114 was amended to provide for the forms and contents of a motor vehicle certificate of title (Public Chapter No. 135; effective April 22, 1983).

Section 55-4-113 was amended to remove an assessment of taxes for excessive weight of some special zone licensed freight motor vehicles (Public Chapter No. 480; effective July 1, 1983).

Section 55-4-226 was amended to exempt the first vehicle owned by national guard members from registration fees (Public Chapter No. 349; effective July 1, 1983).

Sections 55-3-101 and 102 were amended to subject off-highway motor vehicles to certificates of title and special identification-device provisions (Public Chapter No. 102; effective June 1, 1983).

Section 55-4-117 was amended to permit dealer's employees to use trucks with special registration plates (Public Chapter No. 560; effective April 24, 1984).

Section 55-4-113 was amended by increasing the registration fee on certain freight trailers and semi-trailers from $20 to $50 (Public Chapter No. 733; effective May 15, 1984).

Section 55-4-104 was amended to remove the grace period for retention of certificates of registration and registration plates for certain motor vehicles (Public Chapter No. 806; effective January 1, 1985).

Sections 5-8-102 and 7-51-703 were amended to require issuance of county wheel tax decals at the same time as state licenses (Public Chapter No. 733; effective July 1, 1984).

Title 55, Chapter 4 was amended to revise procedures for issuance of special, free, or special purpose registration plates (Public Chapter No. 966; effective July 1, 1984).

Motor Vehicle Title

Sections 55-3-103 and 126 were amended to date perfection of title and lien from the receipt of application for certification of title by county clerks (Public Chapter No. 559; effective April 24, 1984).

PETROLEUM TAXES

Gasoline

Sections 60-3-103, 67-3-502 and 67-3-618 were amended to provide that petroleum refinery exemptions be also applicable to refiners and manufacturers of fuel alcohol (Public Chapter No. 144; effective April 13, 1983).

Sections 67-3-103—67-3-105 were amended to authorize certain counties to levy a local gasoline tax (Public Chapter No. 178; effective July 1, 1983).

Section 67-3-910 was amended to set time limits and certification requirements for certain tax refunds and credits on exported petroleum products (Public Chapter No. 562; effective April 24, 1984).

Section 67-3-503 was amended to allow a 90 percent reduction in tax where fuel was used to operate a mobile self-propelled rock drill (Public Chapter No. 741; effective May 15, 1984).

Liquefied Gas

Sections 67-3-1101—67-3-1116 were enacted to create the liquefied gas tax which imposes a separate tax on liquefied gas used for the propulsion of motor vehicles (Public Chapter No. 208; effective July 1, 1984).

Motor Fuel

Sections 67-3-802, 804, 810 and 820 were amended to take various housekeeping measures in the motor vehicle fuel use tax law (Public Chapter No. 263; effective May 10, 1983).

Title 67, Chapter 3, Part 7 was amended to authorize the issuance of temporary fuel permits to persons making only infrequent use of Tennessee highways (Public Chapter No. 955; effective June 5, 1984).

SALES AND USE TAX

Section 67-6-202 was amended to set a permanent 4.5 percent state tax rate (Public Chapter No. 378; effective May 20, 1983).

Section 67-6-508 was amended to provide that the most recent purchaser of a motor vehicle, seized by an authorized law enforcement official under stolen motor vehicle provisions, will be entitled to a full refund of any Tennessee use tax paid by him if the vehicle is not ultimately returned to him (Public Chapter No. 46; applicable to motor vehicles seized on or after July 1, 1983).

Section 67-6-315 was amended to include all off-highway motor vehicles purchased on or after April 13, 1981, in the sales tax exemption for motor vehicles which are not registered or titled in Tennessee but are removed for use in another state within three days of purchase (Public Chapter No. 102; effective April 14, 1983).

Section 67-6-329 was amended to exempt from the sales and use tax all surfactants and adjuvants sold directly to a farmer or nurseryman for use as solutions to be mixed with insecticides and herbicides or for a soil conditioner (Public Chapter No. 140; effective July 1, 1983).

Sections 67-6-301 and 329 were amended to exempt all sales of farm and nursery products directly from a farmer or nurseryman if 50 percent or more of such products are grown or produced by that

farmer or nurseryman instead of only those products personally grown or produced. Cuttings and plastic used in the care and raising of plants were made exempt (Public Chapter No. 162; effective April 22, 1983).

Section 67-6-705 was amended to allow local governments through resolutions or ordinance to increase the maximum local sales tax on the sale of any single article. The existing limitation was replaced by one which allows the application of the local sales tax rate to the first $667 beginning July 1, 1983; to the first $889 beginning July 1, 1984; and to the first $1,100 beginning July 1, 1985 (Public Chapter No. 278; effective July 1, 1983).

Section 67-6-509 was amended by reducing vendor's compensation to 2 percent of the first $2,500 and 1.15 percent on amounts over $2,500 on each report. Formerly dealers were allowed to deduct 2 percent of the first $2,000 and 1.5 percent on amounts over $2,000 (Public Chapter No. 3; effective July 1, 1984).

Sections 67-6-202—67-6-212 were amended to temporarily increase the general state sales tax rate from 4.5 percent to 5.5 percent from April 1, 1984, through June 30, 1985. The state sales tax rate on unprepared food and food products is scheduled to drop to 3.75 percent on June 1, 1985; to 2 percent on June 1, 1986; and to 0 percent on June 1, 1987 (Public Chapter No. 8, 1st Special Session; effective as stated above).

Section 67-6-103 was amended by changing the apportionment formulas to reflect the rate increase (Public Chapter No. 914; effective June 1, 1984).

Section 67-6-212 was created in extending the sales tax to include most admission and amusement charges (Public Chapter No. 13, 1st Special Session; effective June 1, 1984).

Section 67-6-103 was amended to increase funding of the Municipal Technical Advisory Service operated by the University of Tennessee (Public Chapter No. 143; effective July 1, 1983).

Section 67-6-305 was amended by extending the exemption granted to dealers for property removed from inventory for demonstration or display purposes to the dealers, agents, or representatives (Public Chapter No. 511; effective April 3, 1984).

Section 67-6-102 was amended by narrowing the definition of "business" to exclude occasional and isolated transfers of motor vehicles, planes, or boats caused by the dissolution of a partnership (composed of 3 or more persons) due solely to a partner voluntarily disassociating himself from the partnership (Public Chapter No. 523; effective April 13, 1984).

Section 67-6-702 was amended to permit local governments to increase the local sales tax rate from 2.25 percent to 2.75 percent (Public Chapter No. 631; effective May 3, 1984).

Section 67-6-702 was amended by redefining the definition of "single article" for sales tax purposes to include certain parts and equipment installed by dealers (Public Chapter No. 721; effective May 15, 1984).

Section 67-6-702 was amended to permit a municipality to broaden the base of a county-wide tax within its boundaries when the county has not acted (Public Chapter No. 729; effective May 15, 1984).

Section 67-6-202 was amended to provide that, where applicable, a 4.5 percent sales and use tax be imposed on tangible personal property used solely by contractors in the performance of a lump sum or unit price construction contract entered into before April 1, 1984 (Public Chapter No. 762; effective May 23, 1984).

Section 67-6-102 was amended to broaden the definition of "farm equipment and machinery" for purposes of state sales tax exemption (Public Chapter No. 987; effective May 23, 1984).

Section 67-6-322 was amended to exempt from the sales tax tangible personal property sold

directly to consumers by certain non-profit organizations if the property is not regularly sold or only during a temporary sales period annually (Public Chapter No. 779; effective May 23, 1984).

Sections 67-6-321 and 327 were amended to exempt from sales tax transfers and repair services of some motor vehicles used by common carriers (Public Chapter No. 847; effective May 25, 1984).

Section 67-6-102 was amended by clarifying the definition of "sales price" so as to exclude the 12 percent federal retail excise tax on heavy trucks and trailers (Public Chapter No. 959; effective January 1, 1985).

Section 67-6-102 was amended by broadening the definition of tax exempt "farm equipment and machinery" to include aircraft designed and used for crop dusting (Public Chapter No. 987; effective June 6, 1984).

Section 67-6-204 was amended to impose the sales tax on the gross proceeds from unsupervised and uncontrolled aircraft charters (Public Chapter No. 994; effective July 1, 1984).

Section 67-6-103 was amended to provide for a special distribution of state sales tax revenues to a "premiere type tourist resort" having a golf course and ski slope to assist in the retirement of its convention center bonds (Public Chapter No. 956; effective July 1, 1984).

Section 67-6-329 was amended to exempt liquefied gas taxed under Section 67-4-711 from the sales tax (Public Chapter No. 761; effective July 1, 1984).

Title 42, Chapter 1, Part 1 was amended to provide that any person buying or selling an airplane in the state shall file a complete report of the transaction to the commissioner of revenue (Public Chapter No. 846; effective July 1, 1984).

COURT DECISIONS

ALCOHOLIC BEVERAGE TAX

Exchange Mutual Insurance Co. V. Olsen 667 S.W.2d 62 (Tenn. 1984)

The court held that a surety, erroneously discharged by a state official from liability on a bond covering taxes attributable to the sale of alcoholic beverages for consumption on the premises, could not successfully defend a protest suit based upon a contractural defense of discharge or estoppel.

1. Discharge—The court held that a privilege tax upon the principal is also a privilege tax upon the surety. *See In Re Estate of Darwin*, 503 S.W.2d 511 (Tenn. 1973). A state's claim for a tax is not, therefore, a debt owed on a contract but is instead a tax debt.

2. Estoppel—The court held that it is well settled in Tennessee that estoppel cannot be invoked against the state to prohibit the collection of revenue. *See e.g. Memphis Shoppers News V. Woods*, 584, S.W.2d 196 (Tenn. 1979).

Benevolent Protective Order of Elks V. Olsen 669 S.W.2d 654 (Tenn. 1984)

Calculations made by the commissioner of revenue in determining tax liability are presumed to be correct, and burden of proof is on the taxpayer to refute the commissioner's determination.

BUSINESS TAX

Hertz Corporation V. County of Shelby 667 S.W.2d 66 (Tenn. 1984)

Taxpayer voluntarily paid business and property taxes to Shelby County. Subsequently, it was determined that the taxpayer was not liable for the property taxes. Taxpayer filed for a refund from the county clerk pursuant to T.C.A. 67-1-707(b). The refund was denied. The taxpayer then filed this suit to force the county clerk to grant the refund. The court held that T.C.A. 67-1-107 provides an administrative remedy that is not reviewable in the courts. The court further held that an overpayment of taxes due to a mistake of law or its application is a voluntary payment and cannot be recovered. Payment under protest and suit for recovery, pursuant to T.C.A. 67-1-901 et seq., is the sole remedy available through the courts.

FRANCHISE AND EXCISE TAX

Allenberg Cotton Co. V. Woods 640 S.W.2d 453 (Tenn. 1982)

In this case, involving apportionment formulas for determining the franchise and excise tax bases, the court concluded that the appellant failed to carry his burden in proving that "in-process" inventory was not located in Tennessee on the last day of the fiscal year; and that, therefore, the allocation to Tennessee was proper. The court further concluded that the Memphis office exerted such control over sales negotiated through out-of-state offices as to make proper the inclusion of such sales in Tennessee sales of the sales factor.

Allenberg Exports, Inc. V. Woods 640 S.W.2d 546 (Tenn. 1982)

The issue involved in this case was whether the plaintiff, a Domestic International Sales Corporation (DISC), was entitled to apportion its income. Due to a number of factors, such as no gross receipts in Texas, no property in Texas, no purchases of cotton except from the parent, no franchise and excise taxes paid in foreign countries, and no employees or property in foreign countries, the court concluded the plaintiff was not "doing business" outside of Tennessee, and thus not entitled to apportion its income. (This case is decided under the franchise and excise tax law existing prior to 1976 Tenn. Public Acts 537.)

Cook Export Corporation V. King 652 S.W.2d 896 (Tenn. 1983)

In the second of its opinions concerning the franchise and excise taxability of the plaintiff, a Domestic International Sales Corporation (DISC) (26 U.S.C. 991-997), the court held that (1) the DISC was liable to pay tax on commissions received from its parent, Cook Industries, (2) the DISC was not entitled to apportion since it did not prove by a "very strong showing" that it had a substantial number of contacts with other states, (3) federal DISC provisions do not preempt state tax provisions and (4) the excise tax is not an income tax but is a tax on the privilege of doing business in corporate form in our state.

Stewart V. King, Tennessee December 12, 1983 (Not for Publication)

Affirming the decision of the Chancellor below, the court held the liquidating corporation liable for excise tax on the gain realized from the sale of the corporate assets. The plaintiff shareholders argued that each shareholder had entered into an agreement with the purchaser to sell the corporate assets, but the court rejected this argument and followed the rule stated in **Tidwell V. Burke,** 532 S.W.2d 254 (Tenn. 1975). Held: If the sale of assets is made by the corporation under a proposed plan of liquidation or even a complete noncontingent plan of liquidation, it is considered a corporate transaction and the resulting net proceeds are corporate earnings under the state's excise tax law, T.C.A. 67-4-805(b)(1)(D).

GROSS RECEIPTS TAX

Tennessee Natural Gas Lines V. King 635 S.W.2d 95 (Tenn. 1982)

Corporations, when computing their gross receipts tax liability, may deduct from the tax that portion of their franchise and excise tax which is properly attributable to the business on which gross receipts tax is owed. Receipts from sales, rentals, or services not subject to gross receipts privilege tax are not considered to be receipts from the business on which gross receipts privilege tax is paid.

South Central Bell V. Olsen 669 S.W.2d 649 (Tenn. 1984)

The court held the appellant liable for gross receipts tax on the amount of retail sales tax collected from its customers but not included for gross receipts tax purposes. The appellant felt that the sales tax collected was not an actual gross receipt because the appellant merely collected it for and remitted it to the state. The court rejected this argument concluding that the unambiguous language of T.C.A. 67-4-301 defining gross receipts required inclusion of all monies collected before anything is deducted.

INCOME TAX

Dominion National Bank V. Olsen 651 S.W.2d 215 (Tenn. 1983)

Out-of-state banks lack standing to challenge the constitutionality of a statute, T.C.A.

67-2-101(1)(B)(ii) which made income to Tennessee residents earned on long-term certificates of deposit of out-of-state banks taxable while not taxing income from such certificates of domesticated banks. The court reaffirmed that payment under protest, as provided in T.C.A. 67-1-901 et seq., is a taxpayer's exclusive remedy to attack the validity of a tax (other than claim for refund under T.C.A. 67-1-707) and that courts in this state lack jurisdction to issue writs to prevent the collection of claimed revenue. See T.C.A. 67-1-909.

INHERITANCE TAX

Barrett V. Olsen 656 S.W.2d 373 (Tenn. 1983)

Under statute governing appraisal of estate property and providing for rights to appeal appraisal to State Board of Equalization, executor was required to exhaust administrative remedies prior to judicial appeal.

Carter V. Olsen 660 S.W.2d 483 (Tenn. 1983)

Commissioner of revenue may be enjoined from collection of inheritance taxes until the taxpayer has exhausted his administrative remedies before the State Board of Equalization.

Blank V. Olsen 662 S.W.2d 324 (Tenn. 1983)

1. Judicial decisions which change prior judicial constructions of tax statutes will not be given retroactive effect.
2. Taxes paid voluntarily are not recoverable.

SALES AND USE TAX

Volunteer Structures V. Olsen 640 S.W.2d 221 (Tenn. 1982)

The plaintiff filed a claim under T.C.A. 67-1-707 for a refund of sales and use tax paid. The claim was denied by the commissioner. The court held that the taxpayer was without remedy under T.C.A. 67-1-901 et seq., the tax not having been paid under protest. The court further held that the action of the commissioner in denying the refund under T.C.A. 67-1-707 is not subject to review.

Honeywell Information Systems V. King 640 S.W.2d 553 (Tenn. 1982)

The court held that under the Local Option Revenue Act, T.C.A. 67-6-701 et seq., each component of a unitary system is a "single article" subject to the maximum local tax. The court further held that the maximum local tax should be collected only once over the term of each lease rather than on each periodic payment.

Griffith Motors V. King 641 S.W.2d 200 (Tenn. 1982)

The court affirmed the decision of the chancellor below dismissing the action on the grounds that suit cannot be maintained under T.C.A. 67-1-901 to recover taxes without payment under protest of the full amount of the liability at issue. The court stated that suits brought under T.C.A. 67-1-901 et seq. are actually suits against the state and can be maintained only in the manner and upon the condition consented to by the state. Jurisdiction under those sections cannot be enlarged by implication.

Stein Construction Company V. King 643 S.W.2d 329 (Tenn. 1982)

The court decided that the measure of tax under T.C.A. 67-6-209 is the fair market value of the materials at the time the contractor exercises rights and powers incident to ownership of the materials. Any costs incurred by the contractor prior to the use of materials, which enhance the fair market value of the material when used by the contractor must be taken into consideration in the computation of the tax.

Porter Brown Limestone Company V. Olsen 648 S.W.2d 242 (Tenn. 1982)

The court (1) held that under T.C.A. 67-6-102(15) Tenn. Admin. Comp. 1320-5-1-.71, the seller must include in the "sales price" subject to tax, the cost of transporting the goods to the purchaser when the seller had contracted out the transportation to a third party for the convenience of the purchaser, and (2) held, consistent with numerous prior decisions, that mistaken construc-

tion of the law or other reason and the resultant failure of the Department of Revenue to collect the tax on prior occasions will not work an estoppel against collection of taxes due the state.

Azcon Corporation V. Olsen, Tennessee, February 7, 1983 (Not for Publication)

The court held that tractor-trailer rigs and a loader which were used to transport waste from the shredder or to haul inventory in process from one site to another in a metal recycling operation were not "directly and primarily utilized in fabricating or processing tangible personal property for resale" so as to qualify for the reduced rate of tax on industrial machinery. See T.C.A. 67-6-102(5) and (8). Cranes which were used to feed material into the shredder or sort materials for dispatch to various facilities were entitled to the reduced rate. The court said the fact that machinery or equipment may be important, even essential, to a "continuous operation" is not the test and does not qualify the equipment or machinery for the lower industrial machinery tax rate.

Executone of Memphis, Inc. V. Garner 650 S.W.2d 734 (Tenn. 1983)

The court held that a telephone system is not "commonly understood" to be a separate unit as required by Tennessee Admin. Comp. 1320-5-2-.06 in order to qualify as a single article subject to the local sales tax maximum under T.C.A. 67-6-702. The court determined the department had properly treated the plugs, the switching systems, and the telephone units as separate units each subject to the single article maximum.

Nashville Mobilphone Company V. Woods 655 S.W.2d 934 (Tenn. 1983)

In these consolidated cases the court considered application of T.C.A. 67-6-102(13)(F)(iii) relative to taxation of telephone services in view of the exception, from taxation for "sales for resale" under T.C.A. 67-6-102(13)(A). The taxpayer, Nashville Mobilphone, contended that equipment provided to its customers for a separate charge and used as a part of its radio phone service should not be subject to tax upon purchase. The taxpayer argued that these purchases were for resale. Since the radio phone service, including charges for the equipment used, were taxed, it was alleged that the imposition of tax upon purchase of the equipment was unauthorized double taxation. The court rejected these arguments. The court sustained the position of the department, holding that the primary function and purpose of the taxpayer was to provide the service. The taxpayer, not his customer, was, therefore, the consumer or user of the equipment, and tax was due upon the purchase of the equipment by a taxpayer. A similar ruling was also rendered with regard to maintenance on the equipment alleged to be resold to the taxpayer's customers.

Exchange Mutual Insurance Company V. Olsen 655 S.W.2d 938 (Tenn. 1983)

The court affirmed and extended its previous ruling in the case styled **Aetna Casualty & Surety Co. V. Woods,** 565 S.W.2d 861 (Tenn. 1978) by holding that the bond for taxes which is required for all persons licensed to sell alcoholic beverages for consumption on the premises by T.C.A. 57-4-302(3) indemnifies the licensee for sales tax imposed on the sale of liquor-by-the-drink as well as other taxes resulting from the sale of alcoholic beverages for consumption on the premises.

Kingsport Publishing Corporation V. Olsen 667 S.W.2d 745 (Tenn. 1984)

Graphs, charts, and pictures, incorporated into a newspaper by use of a photographic process transferring an image of the original to the newspaper, do not become component parts of the finished product and are not used directly in the fabrication, conversion, or processing of tangible personal property as industrial materials within the meaning of the sale and use tax exemption statute, T.C.A. 67-6-102(13)(E).

PART IV

STATISTICS ON SELECTED TENNESSEE TAXES

FIGURE 2
SOURCES OF REVENUE
FISCAL YEAR 1983

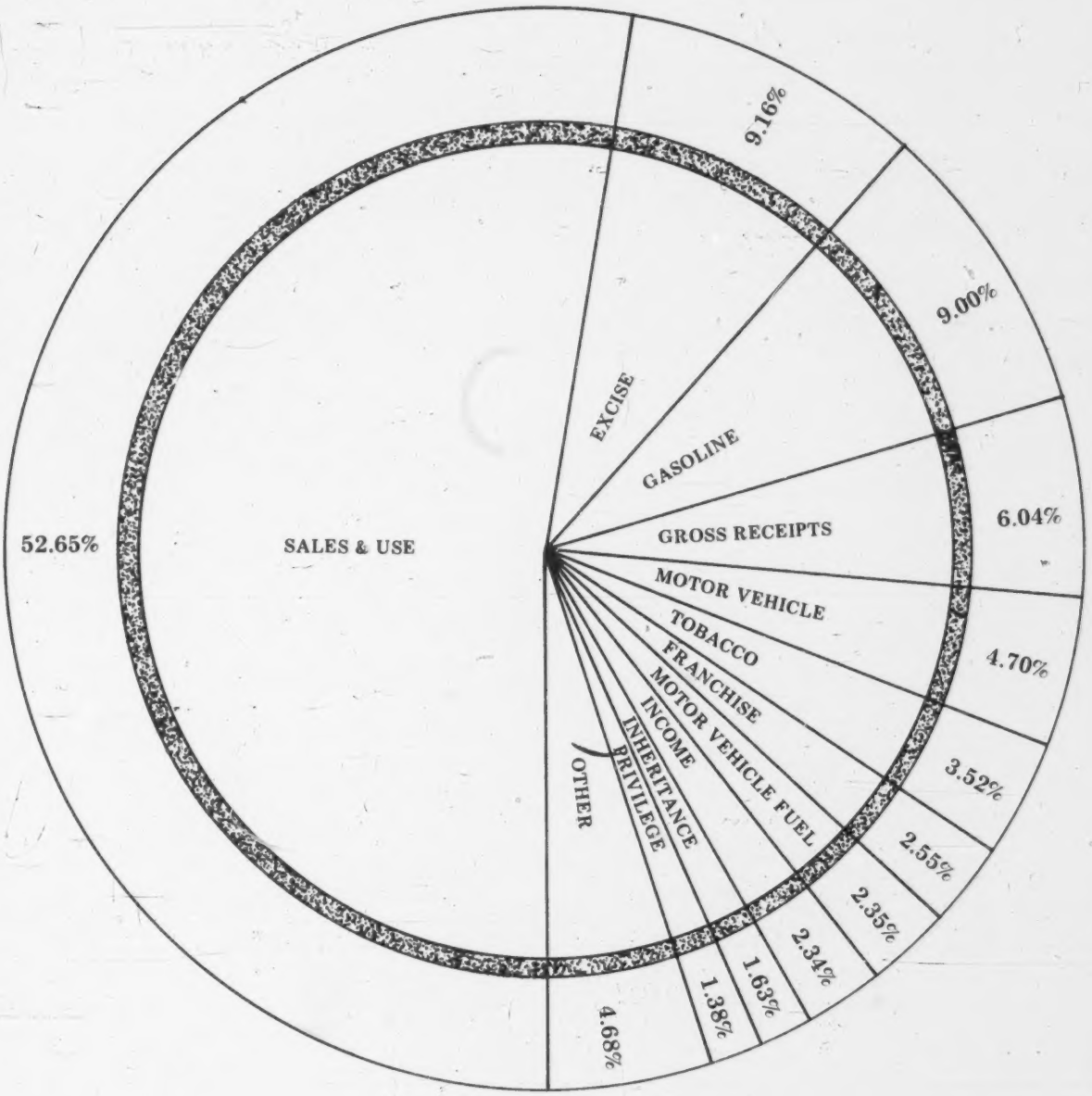


FIGURE 3
SOURCES OF REVENUE
FISCAL YEAR 1984

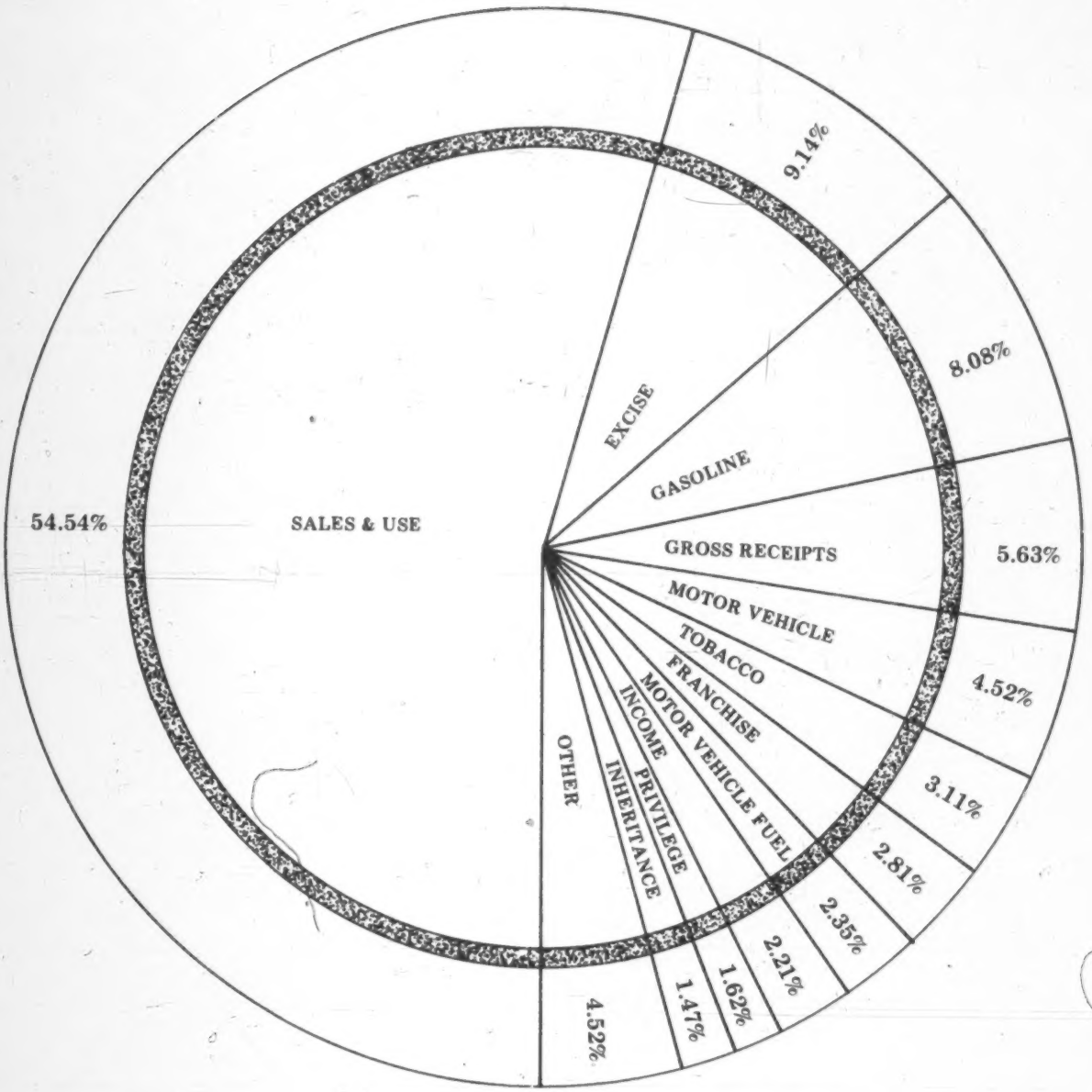


TABLE 1

DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Alcoholic Beverage	23,990,104	25,231,866	25,804,564	26,983,721	27,874,617	28,697,008	29,130,113	30,016,280	30,189,948	30,709,735
Beer	8,224,151	8,458,418	8,892,923	9,147,081	9,814,744	9,332,156	10,058,561	11,952,357	10,917,288	11,570,192
Business	3,058,483	3,357,749	3,632,932	3,903,393	4,050,108	5,356,524	5,525,036	5,890,204	7,474,298	7,783,131
Coin Amusement	0	0	0	0	0	0	0	0	0	4,029,039
Filing Fees	510,806	557,233	614,715	615,964	596,027	692,131	606,019	644,147	715,190	283,127
Excise	126,714,605	128,620,975	156,041,541	170,848,167	186,088,453	198,221,751	195,064,951	206,835,134	203,857,519	226,242,062
Franchise	29,825,813	31,266,530	32,249,136	37,748,746	41,001,230	43,937,987	45,704,592	49,511,249	56,740,541	69,482,637
Gasoline	152,974,347	160,277,671	166,954,864	172,018,433	178,843,729	163,532,011	157,182,077	201,167,647	200,320,443	200,043,930
Gross Receipts	32,653,002	40,860,385	41,963,130	70,029,811	72,970,893	89,450,414	109,714,461	126,834,918	134,356,598	139,264,696
Income	18,435,814	22,131,079	22,385,215	24,856,758	26,032,457	30,800,100	35,677,777	44,468,965	52,150,812	54,723,405
Inheritance & Gift	27,538,464	30,682,626	41,247,378	57,588,147	37,492,901	26,307,485	26,673,856	28,638,832	36,208,230	36,426,281
Mixed Drink	5,510,789	6,635,795	7,937,722	9,721,911	11,145,305	12,295,360	13,966,510	16,115,822	17,764,720	18,835,880
Motor Fuel	20,127,337	22,817,075	25,824,620	28,747,497	31,757,428	31,174,132	32,541,258	49,123,496	52,355,383	58,279,283
Motor Vehicle Regist	73,439,869	77,905,865	85,808,934	84,301,283	89,893,281	90,760,987	89,785,024	105,635,684	104,607,815	111,893,078
Motor Vehicle Title	2,682,859	2,943,219	3,099,290	3,090,471	3,237,025	3,171,194	3,089,360	3,147,508	3,433,102	3,599,273
Privilege	13,425,081	17,647,073	21,799,931	26,106,563	29,257,316	29,438,037	29,573,139	28,042,942	30,692,941	39,997,915
Sales & Use	474,568,439	553,998,716	730,672,409	831,328,205	938,663,131	978,120,819	1,039,459,775	1,112,636,443	1,171,533,018	1,349,856,945
Severance	1,595,965	1,817,275	1,993,412	2,127,876	2,092,982	2,203,625	2,552,535	2,511,825	3,418,574	3,332,547
Special Petroleum	29,923,803	31,598,382	34,218,846	35,414,792	35,978,236	32,078,885	30,709,994	29,854,670	30,261,392	31,705,360
Tobacco	62,819,514	65,896,364	67,828,688	70,767,155	72,028,548	73,820,121	77,057,695	78,441,904	78,337,555	76,873,664
Total	1,108,019,242	1,232,704,297	1,478,970,250	1,665,345,975	1,798,818,412	1,851,390,727	1,934,073,333	2,131,470,026	2,225,335,367	2,474,932,179

Detail may not add to total due to rounding.

TABLE 2

PERCENTAGE OF TOTAL TAX COLLECTIONS BY SOURCE

TAX SOURCE	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Alcoholic Beverage	2.16	2.05	1.75	1.62	1.55	1.55	1.51	1.41	1.36	1.24
Beer	0.74	0.69	0.60	0.55	0.55	0.51	0.52	0.56	0.49	0.47
Business	0.28	0.27	0.25	0.23	0.23	0.29	0.29	0.28	0.34	0.31
Coin Amusement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16
Excise	11.44	10.43	10.55	10.26	10.34	10.71	10.09	9.70	9.16	9.14
Filing Fees	0.05	0.04	0.04	0.04	0.03	0.04	0.03	0.03	0.03	0.01
Franchise	2.69	2.54	2.18	2.27	2.28	2.37	2.36	2.32	2.55	2.81
Gasoline	13.81	13.00	11.29	10.33	9.94	8.83	8.13	9.44	9.00	8.08
Gross Receipts	2.95	3.31	2.84	4.20	4.06	4.83	5.67	5.95	6.04	5.63
Income	1.66	1.80	1.51	1.49	1.45	1.67	1.85	2.09	2.34	2.21
Inheritance & Gift	2.48	2.49	2.79	3.46	2.08	1.53	1.38	1.34	1.63	1.47
Mixed Drink	0.50	0.54	0.54	0.58	0.62	0.66	0.72	0.76	0.80	0.76
Motor Fuel	1.82	1.85	1.75	1.73	1.76	1.69	1.68	2.30	2.35	2.35
Motor Vehicle Regist	6.63	6.32	5.80	5.06	5.00	4.90	4.64	4.96	4.70	4.52
Motor Vehicle Title	0.24	0.24	0.21	0.19	0.18	0.17	0.16	0.15	0.15	0.15
Privilege	1.21	1.43	1.47	1.57	1.63	1.59	1.53	1.31	1.38	1.62
Sales & Use	42.83	44.94	49.40	49.92	52.18	52.83	53.74	52.20	52.65	54.54
Severance	0.14	0.15	0.13	0.13	0.12	0.12	0.13	0.12	0.15	0.13
Special Petroleum	2.70	2.56	2.31	2.13	2.00	1.73	1.59	1.40	1.36	1.28
Tobacco	5.67	5.35	4.59	4.25	4.00	3.99	3.98	3.68	3.52	3.11
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3

SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1984
(In Thousands)

County	1978	1979	1980	1981	1982	1983	1984
Anderson	12,554	13,734	14,614	15,499	16,965	18,407	20,431
Bedford	4,399	4,886	4,899	5,040	5,336	5,489	6,336
Benton	1,794	2,147	2,021	2,020	2,085	2,278	2,623
Bledsoe	612	663	592	585	593	623	723
Blount	13,566	15,649	16,442	17,116	18,311	19,746	23,328
Bradley	11,571	13,050	13,245	13,844	14,151	15,298	18,194
Campbell	4,722	5,415	5,526	5,843	6,188	6,269	6,847
Cannon	995	1,057	997	1,044	934	981	1,048
Carroll	3,249	3,580	3,467	3,622	3,643	3,832	4,556
Carter	4,643	5,240	5,378	5,626	5,956	6,185	7,109
Cheatham	1,685	1,742	1,747	1,832	1,810	1,935	2,076
Chester	1,325	1,479	1,451	1,386	1,372	1,388	1,658
Claiborne	2,213	2,375	2,323	2,549	2,769	2,958	3,090
Clay	493	561	584	615	627	727	864
Cocke	3,400	3,723	3,783	4,054	4,315	4,529	5,086
Coffee	7,573	8,599	9,564	12,550	11,036	11,114	12,935
Crockett	1,209	1,466	1,375	1,311	1,339	1,439	1,590
Cumberland	3,624	4,099	4,317	4,978	5,470	5,750	6,651
Davidson	129,029	146,269	152,447	158,412	171,839	184,633	220,742
Decatur	1,290	1,509	1,463	1,455	1,456	1,514	1,938
DeKalb	1,555	1,784	1,729	1,860	1,962	2,010	2,273
Dickson	3,996	4,466	4,809	5,120	5,335	5,737	6,710
Dyer	5,839	6,712	6,614	6,678	6,771	7,088	8,384
Fayette	1,647	1,919	2,257	2,157	2,098	2,117	2,413
Fentress	1,231	1,408	1,468	1,571	1,702	1,804	1,995
Franklin	3,573	4,119	4,184	4,352	4,439	4,736	5,353
Gibson	6,686	7,465	7,646	8,019	8,361	8,282	9,711
Giles	2,993	3,529	3,712	3,949	4,042	4,122	4,861
Grainger	795	868	851	940	1,154	956	1,121
Greene	6,636	7,715	7,950	8,497	8,931	9,780	11,041
Grundy	1,012	1,092	1,075	1,158	1,184	1,093	1,124
Hamblen	9,335	10,328	9,995	11,426	11,849	12,543	14,502
Hamilton	61,658	69,066	70,632	74,888	79,334	82,906	94,624
Hancock	314	343	341	380	376	398	399
Hardeman	2,347	2,665	2,759	2,821	2,883	3,118	3,536
Hardin	3,393	3,653	3,840	4,131	4,333	4,512	5,102
Hawkins	3,151	3,566	3,843	4,413	4,748	5,192	5,684
Haywood	2,328	2,636	2,735	2,806	2,863	2,964	3,375
Henderson	2,591	2,940	2,886	2,870	3,044	3,294	3,943
Henry	4,522	5,113	5,202	5,274	5,687	5,698	6,540
Hickman	1,446	1,583	1,588	1,730	1,742	1,820	2,095
Houston	471	520	597	616	630	631	706
Humphreys	2,475	2,914	2,835	2,825	3,043	2,865	3,238
Jackson	590	652	592	578	559	631	762
Jefferson	2,732	3,125	3,366	3,615	3,834	3,883	4,274
Johnson	1,231	1,334	1,311	1,520	1,508	1,567	1,732
Knox	73,497	81,627	84,567	91,193	101,385	110,592	117,659
Lake	812	846	851	823	839	805	853
Lauderdale	2,630	2,867	2,999	2,936	3,076	3,098	3,600

TABLE 3

SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1978-1984
(In Thousands)

County	1978	1979	1980	1981	1982	1983	1984
Lawrence	4,612	4,985	4,991	5,277	5,400	5,526	6,773
Lewis	893	953	989	1,005	1,056	1,074	1,386
Lincoln	3,429	3,797	3,660	4,116	4,081	4,191	5,095
Loudon	3,129	3,445	3,703	4,222	6,151	5,753	5,420
McMinn	6,777	7,406	8,248	8,481	8,653	8,972	9,999
McNairy	2,224	2,473	2,551	2,715	2,793	2,856	3,309
Macon	1,544	1,740	1,737	1,848	1,922	1,943	2,146
Madison	15,451	18,147	18,925	19,626	20,931	21,275	25,807
Marion	3,320	3,605	3,499	3,952	4,334	4,284	4,823
Marshall	2,629	3,035	2,994	3,200	3,425	3,654	4,474
Maury	8,566	9,726	10,151	10,448	10,189	10,791	12,970
Meigs	887	1,006	1,048	1,195	1,292	1,319	1,473
Monroe	3,401	3,927	3,903	4,207	4,553	4,759	5,376
Montgomery	12,612	13,800	13,452	14,473	16,091	16,802	19,446
Moore	318	439	480	650	704	509	478
Morgan	809	976	967	1,072	1,169	1,093	1,206
Obion	5,440	6,189	6,136	6,175	6,147	6,477	7,466
Overton	1,644	1,980	1,882	1,913	1,895	1,938	2,171
Perry	443	564	560	556	587	586	681
Pickett	332	398	430	412	431	442	495
Polk	1,158	1,558	1,391	1,451	1,550	1,497	1,692
Putnam	7,690	8,917	9,269	9,995	10,223	11,029	13,003
Rhea	2,789	3,091	2,968	3,051	3,101	3,456	3,739
Roane	11,968	11,897	12,370	12,283	14,357	14,366	16,132
Robertson	4,220	4,802	4,747	4,841	4,942	5,321	5,930
Rutherford	13,775	15,903	16,165	17,896	19,718	22,051	26,828
Scott	2,080	2,533	2,429	2,882	2,916	2,670	2,819
Sequatchie	932	1,049	1,002	1,105	1,169	1,166	1,310
Sevier	8,334	9,467	10,280	11,579	13,703	15,630	16,657
Shelby	149,793	169,292	180,373	193,875	206,959	215,876	255,187
Smith	1,880	2,075	2,023	2,206	2,145	2,252	2,556
Stewart	680	751	728	713	791	802	912
Sullivan	28,672	33,056	34,074	36,062	39,516	41,571	45,060
Sumner	9,646	11,084	11,463	12,199	12,515	13,889	16,334
Tipton	3,240	3,614	3,577	3,697	3,861	3,976	4,790
Trousdale	924	1,068	1,045	1,055	861	684	710
Unicoi	1,451	1,710	1,805	1,991	2,003	2,085	2,383
Union	771	840	889	903	997	959	1,024
Van Buren	178	189	198	210	207	224	299
Warren	4,870	5,443	5,408	5,484	5,703	6,045	7,207
Washington	14,845	16,990	17,949	19,446	21,038	22,177	25,398
Wayne	1,151	1,333	1,403	1,442	1,468	1,377	1,639
Weakley	3,655	3,987	4,123	4,184	4,350	4,573	5,207
White	2,537	2,843	2,629	2,679	2,614	2,665	3,205
Williamson	6,617	7,730	8,218	8,933	9,766	11,094	13,758
Wilson	6,012	7,144	7,146	7,564	7,963	8,487	10,136
Out of State	41,465	47,607	54,676	57,663	62,491	62,031	69,519
TOTAL	831,328	938,663	978,121	1,039,460	1,112,636	1,171,533	1,349,857

Total may not add due to rounding.

TABLE 4

APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1980-1984
(in thousands)

	1980	1981	1982	1983	1984
TO GENERAL FUND:					
Alcoholic Beverage	$ 23,217	$ 23,249	$ 23,972	$ 24,106	$ 24,518
Beer	7,244	7,805	8,097	7,308	7,743
Business	5,357	5,525	5,890	7,474	7,783
Coin Amusement	—	—	—	—	4,029
Corp. Filing Fees	692	606	644	715	283
Excise	160,522	160,965	167,835	159,758	182,274
Franchise	27,938	29,705	33,511	40,741	53,483
Gasoline	2,615	2,474	2,637	2,469	2,864
Gross Receipts	77,051	89,032	98,026	104,479	109,328
Income	21,403	24,613	30,345	35,521	37,288
Inheritance	28,307	26,674	28,639	36,208	36,426
Mixed Drink	511	607	623	678	677
Motor Fuel	645	709	976	1,105	1,190
Motor Vehicle	4,230	4,937	3,753	5,181	5,570
M.V. Title Fees	3,171	3,090	3,148	3,433	3,599
Privilege	21,179	21,076	20,583	22,847	31,085
Sales & Use	347,598	369,384	395,385	416,283	463,019
Severance	244	429	439	1,055	885
Special Petroleum	401	374	357	365	394
Tobacco	2,953	3,082	613	89	97
Total	$ 735,278	$ 774,336	$ 825,473	$ 869,813	$ 972,535
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	$ 565,136	$ 600,577	$ 642,857	$ 676,886	$ 799,603
Tobacco - Education	70,867	73,975	77,829	78,249	76,777
Mixed Drink - Education	5,892	6,680	7,745	8,545	9,080
Total	$ 641,895	$ 681,232	$ 728,430	$ 763,680	$ 885,459
TO HIGHWAY FUND:					
Gasoline	$ 63,552	$ 58,737	$ 83,820	$ 83,342	$ 82,815
Special Petroleum	19,661	18,319	17,481	17,880	19,295
Motor Fuel	19,001	19,807	29,947	31,869	35,499
Motor Vehicle	86,531	84,848	101,882	99,426	106,323
Total	$ 188,744	$ 181,711	$ 233,130	$ 232,517	$ 243,932

TABLE 4

APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1980-1984
(in thousands)

	1980	1981	1982	1983	1984
TO SINKING FUND:					
Excise	$ 37,700	$ 34,100	$ 39,000	$ 44,100	$ 39,400
Franchise	16,000	16,000	16,000	16,000	16,000
Gasoline	28,000	29,300	29,300	29,300	29,300
Sales & Use	10,868	11,550	12,363	13,017	14,480
Total	$ 92,568	$ 90,950	$ 96,663	$ 102,417	$ 99,180
TO COUNTIES:					
Alcoholic Beverage	$ 4,907	$ 4,964	$ 5,103	$ 5,082	$ 5,108
Beer	1,023	1,104	1,204	1,088	1,154
Excise	—	—	—	—	2,803
Gasoline	45,904	44,108	56,601	56,276	56,177
Gross Receipts	9,590	15,400	20,257	20,914	20,887
Income	1,947	2,451	3,201	3,863	4,277
Mixed Drink	2,221	2,430	2,750	2,878	3,224
Motor Fuel	7,685	8,017	12,132	12,919	14,392
Severance	1,960	2,124	2,073	1,962	1,681
Special Petroleum	4,579	4,579	4,579	4,579	4,579
Total	$ 79,816	$ 85,176	$ 107,901	$ 109,562	$ 114,282
TO MUNICIPALITIES:					
Alcoholic Beverage	$ 6	$ 5	$ 4	$ 5	$ 4
Beer	1,023	1,104	1,204	1,088	1,154
Excise	—	—	—	—	1,765
Gasoline	23,122	22,223	28,470	28,307	28,258
Gross Receipts	2,809	5,282	7,335	7,642	7,638
Income	7,450	8,614	10,923	12,767	13,158
Mixed Drink	3,671	4,250	4,998	5,664	5,855
Motor Fuel	3,843	4,009	6,068	6,462	7,199
Sales & Use	54,010	57,440	61,523	64,810	72,126
Special Petroleum	7,378	7,378	7,378	7,378	7,378
Total	$ 103,312	$ 110,305	$ 127,904	$ 134,124	$ 144,536
TO MISCELLANEOUS:					
Alcoholic Beverage	$ 567	$ 913	$ 936	$ 996	$ 1,080
Beer	42	45	1,447	1,432	1,519
Gasoline	339	339	339	626	630
Gross Receipts	—	—	1,217	1,321	1,412
Privilege	8,259	8,496	7,460	7,846	8,913
Sales & Use	509	509	509	537	629
Severance	—	—	—	402	767
Special Petroleum	60	60	60	60	60
Total	$ 9,776	$ 10,363	$ 11,968	$ 13,220	$ 15,009
Total Apportioned	$1,851,391	$1,934,073	$2,131,470	$2,225,335	$2,474,932

TABLE 5

PERCENTAGE APPORTIONMENT OF COLLECTIONS
FISCAL YEARS 1980-1984

	1980	1981	1982	1983	1984
TO GENERAL FUND:					
Alcoholic Beverage	80.90	79.81	79.87	79.85	79.84
Beer	77.63	77.60	67.74	66.94	66.92
Business	100.00	100.00	100.00	100.00	100.00
Coin Amusement	—	—	—	—	100.00
Corp. Filing Fees	100.00	100.00	100.00	100.00	100.00
Excise	80.98	82.52	81.14	78.37	80.57
Franchise	63.59	64.99	67.68	71.80	76.97
Gasoline	1.60	1.57	1.31	1.23	1.43
Gross Receipts	86.14	81.15	77.29	77.76	78.50
Income	69.49	68.99	68.24	68.11	68.14
Inheritance	100.00	100.00	100.00	100.00	100.00
Mixed Drink	4.16	4.34	3.86	3.82	3.59
Motor Fuel	2.07	2.18	1.99	2.11	2.04
Motor Vehicle	4.66	5.50	3.55	4.95	4.98
M.V. Title Fees	100.00	100.00	100.00	100.00	100.00
Privilege	71.95	71.27	73.40	74.44	77.72
Sales & Use	35.54	35.53	35.54	35.53	34.30
Severance	—	66.67	66.67	30.85	25.66
Special Petroleum	1.25	1.22	1.20	1.21	1.24
Tobacco	4.00	4.00	.78	.11	.13
Total	40.43	41.14	40.05	39.09	39.30
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	57.78	57.78	57.78	57.78	59.24
Tobacco - Education	96.00	96.00	99.22	99.89	99.87
Mixed Drink - Education	47.92	47.83	48.06	48.10	48.21
Total	34.71	35.26	34.21	34.32	35.78
TO HIGHWAY FUND:					
Gasoline	38.80	37.37	41.67	41.60	41.40
Special Petroleum	61.29	59.65	58.55	59.09	60.86
Motor Fuel	60.95	60.87	60.96	60.87	60.91
Motor Vehicle	95.34	94.50	96.45	95.05	95.02
Total	10.21	9.41	10.95	10.45	9.86

TABLE 5

PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1980-1984

	1980	1981	1982	1983	1984
TO SINKING FUND:					
Excise	19.02	17.48	18.86	21.63	17.42
Franchise	36.41	35.01	32.32	28.20	23.03
Gasoline	17.09	18.64	14.56	14.63	14.65
Sales & Use	1.11	1.11	1.11	1.11	1.07
Total	5.00	4.71	4.54	4.60	4.01
TO COUNTIES:					
Alcoholic Beverage	17.10	17.04	17.00	16.83	16.63
Beer	10.96	10.98	10.08	9.97	9.97
Excise	—	—	—	—	1.24
Gasoline	28.03	28.06	28.14	28.09	28.08
Gross Receipts	10.72	14.04	15.97	15.57	15.00
Income	6.32	6.87	7.20	7.41	7.82
Mixed Drink	18.06	17.40	17.06	16.20	17.12
Motor Fuel	24.65	24.64	24.70	24.68	24.69
Severance	—	33.33	33.33	57.39	50.44
Special Petroleum	14.27	14.91	15.34	15.13	14.44
Total	4.31	4.40	5.06	4.92	4.62
TO MUNICIPALITIES:					
Alcoholic Beverage	.02	.02	.01	.02	.01
Beer	10.96	19.98	10.08	9.97	9.97
Excise	—	—	—	—	.78
Gasoline	14.12	14.14	14.15	14.13	14.13
Gross Receipts	3.14	4.81	5.78	5.69	5.49
Income	24.19	24.14	24.56	24.48	24.04
Mixed Drink	29.86	30.43	31.02	31.88	31.08
Motor Fuel	12.33	12.32	12.35	12.34	12.35
Sales & Use	5.52	5.53	5.53	5.53	5.34
Special Petroleum	23.00	24.02	24.71	24.38	23.27
Total	5.58	5.70	6.00	6.03	6.22
TO MISCELLANEOUS:					
Alcoholic Beverage	1.98	3.13	3.12	3.30	3.52
Beer	.45	.45	12.11	13.12	13.13
Gasoline	.21	.22	.17	.31	.31
Gross Receipts	—	—	.96	.98	1.01
Privilege	28.05	28.73	26.60	25.56	22.28
Sales	.05	.05	.05	.05	.05
Severance	—	—	—	11.76	23.02
Special Petroleum	.19	.20	.20	.20	.19
Total	.53	.54	.56	.59	.61
Total Apportioned	100.00	100.00	100.00	100.00	100.00

TABLE 6

1983 COUNTY FUND DISTRIBUTIONS

County	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	TVA Replacement
Anderson	67,168	239,825	0	29,096	758,737	11,866	65,327	311,763
Bedford	27,842	0	4,847	24,905	671,628	11,866	37,487	131,915
Benton	14,862	0	4,958	10,665	584,852	11,866	24,096	368,782
Bledsoe	9,453	22,570	0	2,728	569,430	11,866	20,017	87,737
Blount	77,565	0	6,766	228,037	898,572	11,866	81,145	265,026
Bradley	67,369	0	9,390	35,686	759,076	11,866	65,461	189,187
Campbell	34,831	358,789	5,669	13,057	685,065	11,866	42,286	263,999
Cannon	10,207	0	0	5,365	516,571	11,866	16,603	73,651
Carroll	28,210	0	597	6,328	720,770	11,866	41,247	143,057
Carter	50,072	0	2,703	12,612	699,547	11,866	51,680	167,486
Cheatham	21,559	0	0	10,717	573,732	11,866	26,958	83,241
Chester	12,693	0	2,586	4,356	531,836	11,866	19,070	67,528
Claiborne	24,530	279,731	529	20,546	643,188	11,866	33,614	182,487
Clay	7,656	12,177	0	1,639	491,009	11,866	13,355	49,539
Cocke	28,716	0	732	12,332	650,637	11,866	36,445	189,139
Coffee	38,210	0	0	20,611	690,720	11,866	50,999	164,248
Crockett	14,902	0	2,854	6,505	533,473	11,866	20,398	67,079
Cumberland	28,600	7,137	19,952	44,009	756,591	11,866	44,054	157,920
Davidson	476,550	0	1,389,961	434,700	2,378,984	11,866	406,806	854,560
Decatur	10,828	0	0	3,838	546,566	11,866	19,115	150,417
DeKalb	13,553	0	1,516	5,823	532,154	11,866	19,563	69,219
Dickson	29,958	0	2,539	13,752	680,882	11,866	39,315	129,170
Dyer	34,572	0	0	16,604	716,756	11,866	44,439	139,315
Fayette	25,238	0	2,873	12,261	754,771	11,866	42,081	156,104
Fentress	14,787	126,631	0	3,403	628,970	11,866	27,249	105,678
Franklin	31,899	0	1,471	40,121	716,703	11,866	42,972	267,417
Gibson	49,336	0	14,565	17,590	805,251	11,866	58,932	175,307
Giles	24,560	0	571	15,474	716,603	11,866	38,946	146,127
Grainger	16,707	0	0	6,756	545,753	11,866	22,275	229,490
Greene	54,278	0	2,352	31,131	826,448	11,866	63,172	202,935
Grundy	13,751	18,906	0	2,773	566,410	11,866	22,152	85,367
Hamblen	49,170	0	0	28,432	615,293	11,866	45,085	189,204
Hamilton	286,980	2,767	3,959	254,906	1,679,856	11,866	252,383	782,949
Hancock	6,869	0	0	864	486,777	11,866	12,618	35,932
Hardeman	23,810	0	0	9,312	729,265	11,866	39,452	148,192
Hardin	22,221	0	3,211	8,897	694,356	11,866	36,055	258,575
Hawkins	43,636	0	3,222	14,432	730,500	11,866	50,397	406,976
Haywood	20,264	0	6,447	9,490	658,475	11,866	32,385	120,318
Henderson	21,333	0	4,765	7,569	660,842	11,866	33,142	147,354
Henry	28,580	0	14,251	26,096	710,022	11,866	40,671	367,172
Hickman	15,111	0	0	8,061	677,108	11,866	30,913	142,142
Houston	6,853	0	0	3,721	474,569	11,866	11,725	84,270
Humphreys	15,915	0	0	6,738	646,638	11,866	29,146	354,838
Jackson	9,373	115	0	2,007	535,200	11,866	17,495	65,696
Jefferson	31,201	0	4,478	21,445	597,203	11,866	33,937	312,341
Johnson	13,709	0	0	5,596	539,025	11,866	20,146	108,247
Knox	318,850	0	19,818	347,780	1,782,756	11,866	277,284	697,139
Lake	7,435	0	858	3,194	462,530	11,866	11,172	39,349
Lauderdale	24,490	0	2,465	4,845	656,860	11,866	34,582	116,666

TABLE 6

1983 COUNTY FUND DISTRIBUTIONS

County	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	34,020	0	4,214	11,737	758,652	11,866	47,171	157,648
Lewis	9,674	0	0	2,239	520,422	11,866	16,590	65,044
Lincoln	26,413	0	2,771	14,439	707,273	11,866	39,285	141,851
Loudon	28,478	0	1,193	108,534	571,407	11,866	30,577	502,682
McMinn	41,767	0	1,018	13,513	703,332	11,866	47,407	317,415
McNairy	22,466	0	3,307	5,670	687,741	11,866	35,710	128,019
Macon	15,659	278	0	2,351	551,005	11,866	22,081	138,729
Madison	74,349	0	9,102	34,905	880,132	11,866	78,049	207,976
Marion	24,351	99,089	0	12,062	668,483	11,866	35,348	309,259
Marshall	19,646	0	0	10,485	596,658	11,866	27,570	102,050
Maury	50,960	0	4,124	32,268	814,322	11,866	60,477	250,301
Meigs	7,411	0	199	6,225	472,492	11,866	11,880	295,257
Monroe	28,624	0	11,642	13,269	749,142	11,866	43,528	546,305
Montgomery	83,122	0	3,941	30,172	904,504	11,866	84,618	216,895
Moore	4,498	0	0	3,821	433,414	11,866	54,372	41,455
Morgan	16,560	202,459	5,019	3,819	652,848	11,866	29,949	116,160
Obion	32,695	0	1,017	24,036	720,969	11,866	43,716	141,534
Overton	17,529	43,637	1,203	3,904	615,460	11,866	27,772	98,935
Perry	6,095	0	0	4,687	559,666	11,866	17,472	139,839
Pickett	4,347	693	0	2,194	447,082	11,866	8,362	33,182
Polk	13,566	0	0	14,473	597,547	11,866	24,306	273,050
Putnam	47,564	103	1,516	17,848	713,939	11,866	51,349	139,412
Rhea	24,171	356	3,848	12,879	586,540	11,866	29,315	395,356
Roane	48,297	0	5,178	26,639	693,673	11,866	50,283	540,564
Robertson	36,923	51	0	22,517	703,447	11,866	44,763	136,443
Rutherford	83,836	0	12,551	60,243	937,781	11,866	87,418	253,191
Scott	19,208	337,934	0	3,750	664,953	11,866	32,276	117,368
Sequatchie	8,582	183,429	0	4,167	511,266	11,866	15,329	66,486
Sevier	41,309	0	780	50,832	770,711	11,866	52,035	185,655
Shelby	775,061	0	1,168,987	304,634	3,611,053	11,866	659,470	1,497,822
Smith	14,896	0	0	6,260	556,079	11,866	22,031	186,293
Stewart	8,642	0	713	3,383	594,009	11,866	21,353	586,785
Sullivan	143,588	0	33,872	138,524	1,080,335	11,866	130,458	389,095
Sumner	85,564	0	0	47,868	911,640	11,866	86,471	272,365
Tipton	32,843	0	2,431	11,704	680,900	11,866	40,896	126,599
Trousdale	6,121	0	0	6,347	435,360	11,866	8,485	157,852
Unicoi	16,319	0	6,415	6,029	503,656	11,866	19,014	56,038
Union	11,676	0	0	10,702	497,412	11,866	16,020	261,663
Van Buren	4,716	20,468	0	372	488,688	11,866	11,577	63,651
Warren	32,567	0	15,391	16,396	671,479	11,866	40,063	167,010
Washington	88,521	0	0	44,418	834,440	11,866	82,500	215,566
Wayne	13,909	0	1,773	3,703	726,598	11,866	33,838	146,306
Weakley	32,809	0	3,411	14,995	729,780	11,866	44,417	148,392
White	19,515	1,846	0	9,164	598,258	11,866	27,615	103,541
Williamson	57,955	0	2,798	123,397	831,970	11,866	65,585	209,242
Wilson	55,916	0	4,416	42,737	813,372	11,866	63,122	215,903
TOTAL	4,579,000	1,958,990	2,853,733	3,201,116	69,248,855	1,127,236	5,067,774	20,914,432

Figures may not add due to rounding.

TABLE 7

1984 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	13,478	67,168	113,849	0	33,262	767,452	12,074	65,280	311,456
Bedford	18,771	27,842	0	4,216	30,538	679,343	12,074	37,460	131,747
Benton	14,045	14,862	0	7,870	10,265	591,571	12,074	24,078	368,487
Bledsoe	8,389	9,453	1,509	0	3,490	575,971	12,074	20,003	87,590
Blount	15,232	77,565	0	7,443	115,210	908,894	12,074	81,087	263,519
Bradley	70,443	67,369	0	12,714	41,929	767,795	12,074	65,414	240,227
Campbell	36,725	34,831	334,074	5,803	13,726	692,934	12,074	42,256	263,695
Cannon	11,268	10,207	0	0	7,173	522,505	12,074	16,591	73,543
Carroll	9,827	28,210	0	1,076	7,930	729,049	12,074	41,217	142,852
Carter	14,666	50,072	0	3,836	15,628	707,582	12,074	51,643	167,234
Cheatham	10,563	21,559	0	0	12,171	580,322	12,074	26,938	83,080
Chester	16,003	12,693	0	3,249	4,568	537,945	12,074	19,056	67,406
Claiborne	17,216	24,530	281,366	1,208	14,669	650,576	12,074	33,590	182,257
Clay	18,306	7,656	13,389	0	1,894	496,649	12,074	13,345	49,449
Cocke	35,688	28,716	0	780	10,022	658,110	12,074	36,419	188,928
Coffee	6,297	38,210	459	0	20,413	698,654	12,074	51,624	163,862
Crockett	10,373	14,902	0	3,719	7,917	539,611	12,074	20,383	66,958
Cumberland	3,649	28,600	9,504	19,862	49,903	765,282	12,074	44,022	157,636
Davidson	656,662	476,550	0	1,587,348	661,343	2,406,311	12,074	406,513	853,115
Decatur	0	10,828	0	215	5,656	552,844	12,074	19,101	150,266
DeKalb	29,315	13,553	0	1,035	6,183	538,267	12,074	19,549	69,094
Dickson	12,409	29,958	0	2,384	16,016	688,703	12,074	39,287	128,941
Dyer	22,372	34,572	0	0	16,590	724,989	12,074	44,407	139,064
Fayette	18,916	25,238	0	4,096	13,112	763,441	12,074	42,051	155,816
Fentress	19,250	14,787	153,938	0	4,384	636,195	12,074	27,230	105,488
Franklin	36,816	31,899	62	2,658	49,584	724,936	12,074	42,941	267,123
Gibson	58,395	49,336	0	11,782	17,157	814,501	12,074	58,889	174,991
Giles	51,809	24,560	0	336	18,572	724,834	12,074	38,918	145,875
Grainger	18,434	16,707	0	0	6,991	552,022	12,074	22,259	229,304
Greene	13,979	54,278	0	2,840	34,942	835,941	12,074	63,127	202,635
Grundy	1,638	13,751	10,198	0	2,854	572,917	12,074	22,136	85,221
Hamblen	11,686	49,170	0	0	28,909	622,361	12,074	45,053	188,950
Hamilton	86,958	286,980	0	3,994	331,610	1,699,152	12,074	252,202	793,540
Hancock	5,303	6,869	0	0	1,953	492,368	12,704	12,608	47,823
Hardeman	7,860	23,810	0	0	8,048	737,642	12,074	39,424	147,925
Hardin	8,154	22,221	0	4,592	11,474	702,332	12,074	36,029	229,217
Hawkins	27,483	43,636	0	3,606	18,801	738,892	12,074	50,361	400,773
Haywood	15,252	20,264	0	3,485	12,435	666,039	12,074	32,362	120,102
Henderson	47,384	21,334	0	4,945	9,735	668,433	12,074	33,118	147,121
Henry	54,643	28,580	0	15,458	30,368	718,178	12,074	40,642	366,809
Hickman	20,435	15,111	0	0	8,521	684,886	12,074	30,890	141,916
Houston	4,546	6,853	0	0	4,439	480,021	12,074	11,716	84,173
Humphreys	8,141	15,915	0	0	7,759	654,066	12,074	29,125	354,541
Jackson	10,595	9,373	48	0	1,548	541,348	12,074	17,483	65,578
Jefferson	8,547	31,201	0	0	27,623	604,063	12,074	33,912	312,148
Johnson	13,782	13,709	0	0	7,807	545,217	12,074	20,132	108,115
Knox	115,800	318,850	0	19,228	523,427	1,803,234	12,074	277,085	696,032
Lake	6,364	7,435	0	428	3,097	467,843	12,074	11,164	39,278
Lauderdale	24,324	24,490	0	3,314	5,298	664,405	12,074	34,557	116,456

TABLE 7

1984 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	15,575	34,020	0	2,146	17,127	767,366	12,074	47,137	157,369
Lewis	280	9,674	0	0	2,505	526,400	12,074	16,578	64,933
Lincoln	17,967	26,413	0	2,262	19,328	715,397	12,074	39,257	141,606
Loudon	55,585	28,478	0	1,216	23,287	577,971	12,074	30,556	519,571
McMinn	9,580	41,767	0	1,328	19,260	711,411	12,074	47,373	316,533
McNairy	15,952	22,466	0	2,947	7,215	695,641	12,074	35,684	127,788
Macon	15,522	15,659	483	0	2,765	557,334	12,074	22,065	126,645
Madison	20,062	74,349	0	6,532	37,987	890,242	12,074	77,993	207,440
Marion	15,094	24,351	92,136	0	12,750	676,161	12,074	35,322	309,009
Marshall	13,007	19,646	0	0	14,479	603,512	12,074	27,550	101,850
Maury	41,020	50,960	0	2,061	32,463	823,676	12,074	60,434	250,661
Meigs	1,949	7,411	0	0	6,657	477,920	12,074	11,872	294,903
Monroe	17,419	28,624	0	5,971	12,053	757,748	12,074	43,497	547,679
Montgomery	17,766	83,122	0	3,636	40,137	914,894	12,074	84,557	216,506
Moore	12,107	4,498	0	0	6,465	438,392	12,074	52,807	41,399
Morgan	10,505	16,560	149,305	5,477	5,929	660,347	12,074	29,928	115,957
Obion	17,978	32,695	0	498	22,968	729,250	12,074	43,685	141,273
Overton	13,096	17,529	29,295	1,266	4,208	622,530	12,074	27,752	98,757
Perry	5,720	6,095	0	0	4,625	566,094	12,074	17,459	139,677
Pickett	3,333	4,347	1,179	0	2,600	452,217	12,074	8,356	33,122
Polk	27,117	13,566	0	0	8,126	604,411	12,074	24,288	272,863
Putnam	25,353	47,564	31	2,057	22,315	722,140	12,074	51,312	139,162
Rhea	20,301	24,171	13,057	2,787	12,020	593,277	12,074	29,294	394,683
Roane	9,733	48,297	0	5,134	33,231	701,641	12,074	50,247	540,073
Robertson	120	36,923	0	0	24,823	711,528	12,074	44,731	136,185
Rutherford	27,846	83,836	0	9,517	75,443	948,553	12,074	87,355	252,757
Scott	10,657	19,208	266,390	0	3,376	672,592	12,074	32,253	117,157
Sequatchie	14,177	8,582	199,050	0	4,466	517,139	12,074	15,318	66,383
Sevier	33,602	41,309	0	2,061	59,122	779,564	12,074	51,998	185,357
Shelby	406,360	775,061	0	1,298,328	511,882	3,652,533	12,074	658,996	1,495,484
Smith	34,872	14,896	0	0	7,602	562,467	12,074	22,015	154,682
Stewart	10,396	8,642	0	1,074	8,662	600,833	12,074	21,338	586,385
Sullivan	81,352	143,588	0	54,316	117,188	1,092,745	12,074	130,364	387,332
Sumner	44,333	85,564	0	0	45,961	922,112	12,074	86,409	264,634
Tipton	21,724	32,843	0	1,912	11,194	688,722	12,074	40,867	126,372
Trousdale	2,775	6,121	0	0	6,105	440,361	12,074	8,479	157,622
Unicoi	1,472	16,319	0	5,119	7,013	509,442	12,074	19,000	55,938
Union	17,575	11,676	0	0	6,928	503,126	12,074	16,008	261,490
Van Buren	1,880	4,716	11,264	0	472	494,302	12,074	11,569	63,554
Warren	20,048	32,567	0	16,824	20,996	679,192	12,074	40,034	166,788
Washington	53,405	88,521	0	0	64,388	844,025	12,074	82,441	215,247
Wayne	7,642	13,909	0	3,467	4,113	734,945	12,074	33,814	146,046
Weakley	17,549	32,809	0	3,208	15,552	738,163	12,074	44,385	148,127
White	4,320	19,515	3,001	0	10,563	605,130	12,074	27,595	103,373
Williamson	10,963	57,955	0	2,624	146,678	841,527	12,074	65,538	208,904
Wilson	29,718	55,916	0	4,557	42,770	822,715	12,074	63,077	210,071
TOTAL	2,802,998	4,579,000	1,683,587	3,191,629	3,862,745	70,383,311	1,147,044	5,255,266	20,886,702

Total may not add due to rounding.

TABLE 8

1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Adams	576	7,889	256	1,567	14,698	0	1,678
Adamsville	1,524	19,105	621	3,908	35,594	0	4,063
Alamo	2,789	34,383	1,117	6,836	64,060	0	7,312
Alcoa	11,719	90,487	2,940	17,975	168,589	4,826	19,243
Alexandria	541	9,059	294	1,800	16,878	0	1,926
Algood	2,007	31,635	1,028	6,284	58,940	0	6,727
Allardt	592	8,599	279	1,708	16,021	0	1,829
Altamont	225	8,928	290	1,773	16,633	0	1,899
Ardmore	1,321	10,979	357	2,181	20,455	0	2,335
Arlington	4,327	23,378	760	4,644	43,556	0	4,971
Ashland City	5,983	30,623	995	6,083	57,054	0	6,512
Athens	38,097	158,832	5,160	59,879	295,924	5,400	33,776
Atoka	517	9,086	295	1,805	16,927	0	1,932
Atwood	522	15,029	488	2,985	28,000	0	3,196
Auburntown	356	2,682	87	533	4,997	0	570
Baileyton	257	4,378	142	870	8,158	0	931
Bartlett	17,926	244,796	7,953	48,628	456,086	2,868	52,057
Baxter	1,431	18,552	603	3,685	34,565	0	3,945
Beersheba Springs	618	8,454	275	1,679	15,752	0	1,798
Bell Beckle	2,366	7,403	241	1,470	13,792	0	1,574
Belle Meade	345,853	41,838	1,359	8,311	77,950	16,113	8,897
Bells	3,216	20,656	671	4,103	38,485	0	4,393
Benton	441	14,660	476	2,912	27,314	0	3,118
Berry Hill	7,450	14,634	475	2,907	27,265	9,490	3,112
Bethel Springs	555	11,479	373	2,280	19,863	0	2,441
Big Sandy	1,168	8,546	278	2,377	15,923	2,015	1,817
Blaine	473	15,081	490	2,996	28,098	0	3,207
Bluff City	874	14,739	479	3,435	27,461	0	3,134
Bolivar	12,407	89,106	2,895	17,701	166,016	955	18,949
Braden	56	3,852	125	765	7,178	0	819
Bradford	1,020	15,068	490	3,017	28,074	0	3,204
Brentwood	108,632	126,329	4,104	25,095	235,368	13,171	26,865
Brighton	518	12,833	417	2,549	23,909	0	2,729
Bristol	96,828	315,376	10,247	67,440	587,586	89,163	67,066
Brownsville	23,431	129,380	4,204	25,866	241,051	0	27,513
Bruceton	2,303	20,761	675	4,124	38,681	0	4,415
Bulls Gap	1,798	10,795	351	2,723	20,112	0	2,296
Burlison	89	5,075	165	1,008	9,456	0	1,079
Burns	1,035	10,216	332	2,029	19,034	0	2,172
Byrdstown	752	11,623	378	2,309	21,655	0	2,472
Calhoun	635	7,758	252	2,917	14,453	0	1,650
Camden	3,542	52,896	1,719	10,508	98,552	1,772	11,249
Carthage	5,570	35,132	1,141	21,706	65,456	0	7,471
Caryville	3,230	26,810	871	5,326	49,949	0	5,701
Cedar Hill	1,217	5,522	179	1,097	10,289	0	1,174
Celina	946	20,774	675	4,127	38,705	0	4,418
Centertown	0	3,945	128	784	7,349	0	839
Centerville	7,304	37,131	1,206	7,534	69,180	0	7,896
Chapel Hill	1,380	11,321	368	2,249	21,092	0	2,407
Charleston	85	9,940	323	2,018	18,520	0	2,114

TABLE 8

1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Charlotte	1,911	10,361	337	2,058	19,304	0	2,203
Chattanooga	746,799	2,229,410	72,434	517,328	4,153,669	745,414	474,094
Church Hill	3,102	54,355	1,766	13,711	101,271	0	11,559
Clarksburg	158	5,259	171	1,045	9,799	0	1,118
Clarksville	98,661	720,228	23,400	143,119	1,341,874	165,700	153,160
Cleveland	130,253	350,430	11,385	71,904	652,895	18,661	74,521
Clifton	7,263	10,164	330	2,019	18,936	0	2,161
Clinton	16,919	74,604	2,424	16,950	138,996	0	15,865
Coalmont	1,522	10,335	336	2,053	19,255	0	2,198
Collegedale	7,541	60,574	1,968	12,887	112,858	0	12,881
Collierville	18,724	103,070	3,349	20,475	192,032	406	21,918
Collinwood	203	13,990	455	2,779	26,065	0	2,975
Columbia	64,023	349,365	11,351	75,305	650,911	8,188	74,294
Cookeville	44,250	273,407	8,883	54,312	509,391	5,309	58,141
Copper Hill	0	2,179	77	546	4,222	0	779
Cornersville	732	9,493	308	1,886	17,687	0	2,019
Cottage Grove	74	1,538	50	306	2,866	0	327
Covington	11,185	79,745	2,591	15,841	148,575	0	16,958
Cowan	884	23,536	765	4,925	43,850	0	5,005
Crab Orchard	30	14,003	455	2,782	26,089	0	2,978
Cross Plains	1,275	10,321	335	2,050	19,230	0	2,195
Crossville	24,121	84,071	2,731	16,700	156,634	2,597	17,878
Cumberland City	157	3,629	118	13,887	6,761	0	772
Cumberland Gap	17,024	3,458	112	687	6,443	0	735
Dandridge	2,717	18,184	591	4,423	33,879	0	3,867
Dayton	8,185	79,600	2,586	43,953	148,305	0	16,927
Decatur	2,043	15,660	509	22,740	29,176	0	3,330
Decaturville	289	13,201	429	2,698	24,595	0	2,807
Decherd	3,546	29,360	954	5,853	54,702	0	6,244
Denmark	62	616	22	100	1,145	0	131
Dickson	18,763	92,564	3,007	18,388	172,459	1,287	19,684
Dover	838	16,265	528	3,231	30,303	0	3,459
Dowelltown	202	4,484	146	891	8,353	0	953
Doyle	121	4,523	147	898	8,427	0	962
Dresden	4,003	32,779	1,065	6,511	61,071	7,574	6,971
Ducktown	660	7,666	249	1,523	14,282	0	1,630
Dunlap	4,226	48,399	1,572	9,637	90,174	0	10,292
Dyer	3,805	31,806	1,033	6,318	59,258	0	6,764
Dyersburg	49,965	208,480	6,774	41,414	388,425	17,913	44,334
Eagleville	1,191	5,838	190	1,160	10,877	0	1,241
East Ridge	26,423	279,219	9,072	59,404	520,219	14,228	59,377
Eastview	9	7,258	236	1,442	13,522	0	1,543
Elizabethton	17,832	163,829	5,323	33,833	305,233	11,562	34,839
Elkton	866	7,100	231	1,410	13,228	0	1,510
Englewood	868	24,193	786	10,289	45,075	0	5,145
Enville	21	3,774	123	750	7,031	0	802
Erin	2,461	21,221	689	4,216	39,538	0	4,513
Erwin	10,275	62,310	2,024	12,402	116,091	0	13,251
Estill Springs	681	17,408	566	5,856	32,434	0	3,702
Ethridge	485	7,205	234	1,431	13,424	0	1,532

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1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Etowah	3,829	49,412	1,605	18,583	92,060	0	10,508
Fairview	1,829	47,965	1,558	9,528	89,365	0	10,200
Farragut	6,299	83,558	2,715	16,599	155,679	0	17,769
Fayetteville	21,225	99,388	3,229	19,796	185,173	3,443	21,135
Finger	0	3,221	105	640	6,002	0	685
Forest Hills	133,640	59,378	1,929	11,795	110,629	0	12,627
Franklin	103,262	173,335	5,632	34,575	322,944	1,635	36,860
Friendship	906	10,032	326	1,998	18,691	0	2,133
Friendsville	2,567	11,860	385	2,356	22,096	0	2,522
Gadsden	466	8,980	292	1,784	16,731	0	1,910
Gainesboro	2,476	14,792	481	2,938	27,559	0	3,146
Gallatin	31,979	226,033	7,344	51,371	421,129	8,095	48,067
Gallaway	30	10,571	343	2,100	19,696	0	2,248
Garland	38	3,958	129	786	7,374	0	842
Gates	284	9,585	311	1,904	17,858	0	2,038
Gatlinburg	46,089	143,909	1,371	8,384	350,885	130,871	8,975
Germantown	168,748	299,125	9,719	59,421	557,308	20,091	63,610
Gibson	357	6,022	196	1,196	11,220	0	1,281
Gilt Edge	34	5,378	175	1,068	10,019	0	1,144
Gleason	1,674	17,553	570	3,487	32,704	4,290	3,733
Goodlettsville	18,218	109,486	3,557	22,480	203,987	28,951	23,283
Gordonsville	75	11,741	381	7,254	21,876	0	2,497
Grand Junction	708	4,917	160	977	9,162	0	1,046
Graysville	88	18,145	590	9,437	33,806	0	3,859
Greenback	450	7,179	233	2,766	13,375	0	1,527
Greenbrier	2,914	41,812	1,358	8,306	77,901	0	8,891
Greeneville	56,431	185,352	6,022	37,037	345,335	24,481	39,416
Greenfield	2,837	27,730	901	5,508	51,664	0	5,897
Gruetti-Lagger	202	26,468	860	5,258	49,313	0	5,628
Halls	2,641	33,384	1,085	6,632	62,198	0	7,099
Harriman	16,873	109,171	3,547	41,430	203,399	1,315	23,216
Hartsville	6,782	35,159	1,142	50,111	65,505	0	7,477
Henderson	10,508	60,903	1,979	12,098	113,470	0	12,951
Hendersonville	63,099	352,442	11,451	80,101	656,643	22,975	74,948
Henning	1,213	8,389	273	1,666	15,629	0	1,784
Henry	418	3,879	126	770	7,227	0	825
Hickory Valley	114	3,313	108	658	6,173	0	705
Hohenwald	5,247	52,699	1,712	10,722	98,184	0	11,207
Hollow Rock	475	12,557	408	2,494	23,395	0	2,670
Hornbeak	381	5,943	193	1,181	11,073	0	1,264
Hornsby	110	5,272	171	1,047	9,823	0	1,121
Humboldt	16,765	134,232	4,361	26,668	250,090	8,556	28,545
Huntingdon	8,784	52,094	1,693	10,348	97,057	0	11,078
Huntland	590	12,925	420	2,567	24,081	0	2,748
Huntsville	331	6,824	222	1,356	12,714	0	1,451
Iron City	222	6,903	224	1,371	12,861	0	1,468
Jacksboro	963	22,641	736	4,498	42,184	0	4,815
Jackson	147,672	645,992	20,988	129,885	1,203,564	20,049	137,373
Jamestown	3,400	31,083	1,010	6,175	57,911	0	6,610
Jasper	7,090	34,610	1,125	6,877	64,501	0	7,362

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1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Jefferson City	12,270	75,537	2,454	15,438	140,735	1,511	16,063
Jellico	3,317	36,789	1,195	7,308	68,543	1,708	7,823
Johnson City	140,767	572,243	18,592	116,687	1,066,160	165,951	121,690
Jonesboro	8,373	37,197	1,209	7,389	69,302	4,541	7,910
Kenton	1,070	20,393	663	4,051	37,995	0	4,337
Kimball	49	16,041	521	3,187	29,886	0	3,411
Kingsport	151,939	421,103	13,682	86,169	784,567	71,331	89,549
Kingston	18,682	58,392	1,897	23,375	108,791	0	12,417
Kingston Springs	2,279	13,372	434	2,656	24,913	0	2,844
Knoxville	1,087,104	2,301,555	74,778	494,717	4,288,084	1,523,282	489,436
Lafayette	3,767	50,069	1,627	25,383	93,285	0	10,647
La Follette	11,013	109,684	3,564	21,952	204,354	0	23,325
La Grange	313	2,432	79	483	4,532	0	517
Lake City	1,208	30,701	997	6,599	57,201	0	6,529
Lakeland	171	8,047	261	1,598	14,992	0	1,711
Lakesite	476	8,560	278	1,821	15,948	0	1,820
Lakewood	1,147	30,570	993	6,073	56,956	0	6,501
La Vergne	5,282	72,250	2,347	14,352	134,611	0	15,364
Lawrenceburg	24,587	133,903	4,351	26,600	249,478	2,593	28,475
Lebanon	35,926	161,396	5,244	37,369	300,701	0	34,322
Lenoir City	10,580	71,606	2,327	29,117	133,411	1,470	15,227
Lewisburg	16,204	115,180	3,742	23,553	214,594	5,040	24,493
Lexington	10,009	78,022	2,535	15,698	145,365	0	16,592
Liberty	37	4,799	156	953	8,941	0	1,021
Linden	2,767	14,292	464	2,846	26,628	0	3,039
Livingston	5,835	46,072	1,497	9,152	85,838	0	9,797
Lobelville	2,166	13,056	424	2,594	24,326	0	2,776
Lookout Mountain	224,877	24,798	806	5,276	46,201	0	5,273
Loretto	2,353	21,195	689	4,210	39,489	914	4,507
Loudon	4,214	52,620	1,710	23,549	98,037	1,039	11,190
Luttrell	196	12,649	411	2,513	23,566	0	2,090
Lynchburg	2,231	8,783	285	1,818	16,364	0	1,868
Lynnville	942	5,036	164	1,056	9,382	0	1,071
Madisonville	2,744	38,183	1,241	18,293	71,139	0	8,120
Manchester	19,852	95,326	3,097	18,936	177,604	7,724	20,271
Martin	13,708	116,994	3,801	23,654	217,975	11,059	24,879
Maryville	100,735	234,133	7,607	46,510	436,219	0	49,789
Mason	1,809	6,193	201	1,230	11,538	0	1,317
Maury City	1,479	13,004	422	2,583	24,228	0	2,765
Maynardville	1,013	12,149	395	2,413	22,635	0	2,584
McEwen	1,046	17,777	578	3,685	33,120	367	3,780
McKenzie	11,263	71,067	2,309	14,117	132,406	7,544	15,113
McLemoresville	38	4,089	133	812	7,619	0	870
McMinnville	35,556	140,464	4,564	28,162	261,702	0	29,870
Medina	1,525	9,033	293	1,794	16,829	0	1,921
Medon	354	2,222	72	441	4,140	0	473
Memphis	2,904,657	8,496,130	276,040	1,884,769	15,829,349	1,080,938	1,806,742
Michie	340	6,969	226	1,384	12,983	0	1,482
Middleton	685	7,836	255	1,557	14,601	0	1,666
Milan	12,534	106,962	3,475	21,248	199,283	7,546	22,746

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1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Milledgeville	122	5,154	167	1,177	9,603	0	1,096
Millersville	0	18,605	604	4,228	34,663	0	3,956
Millington	9,185	266,070	8,645	52,854	495,722	10,548	56,581
Minor Hill	7	7,416	241	1,473	13,816	0	1,577
Mitchellville	11	2,748	89	625	5,120	0	584
Monteagle	2,859	14,805	481	2,941	27,584	0	3,148
Monterey	3,197	34,317	1,115	6,885	63,937	0	7,298
Morrison	832	7,718	251	1,533	14,380	0	1,641
Morristown	47,760	262,468	8,528	52,139	489,010	33,860	55,815
Moscow	1,619	6,561	213	1,303	12,224	0	1,395
Mosheim	1,785	20,433	664	4,059	38,068	0	4,345
Mountain City	4,008	27,940	908	5,550	52,056	0	5,942
Mount Carmel	787	50,174	1,630	12,656	93,481	0	10,670
Mount Juliet	9,993	39,682	1,289	8,995	73,932	0	8,439
Mount Pleasant	6,272	44,376	1,442	9,182	82,678	0	9,437
Munford	1,430	30,715	998	6,101	57,225	0	6,532
Murfreesboro	116,498	431,858	14,031	86,720	804,605	31,669	91,837
Nashville	1,864,353	4,526,626	147,070	906,133	8,433,669	1,173,802	962,608
Newbern	5,678	36,736	1,194	7,298	68,445	0	7,812
New Hope	11	8,954	291	1,779	16,682	0	1,904
New Johnsonville	1,985	23,983	779	5,250	44,683	0	5,100
New Market	587	15,988	519	3,176	29,788	0	3,400
Newport	13,199	104,148	3,384	20,834	194,041	0	22,148
New Tazewell	3,253	22,050	716	4,380	41,082	0	4,689
Niota	1,997	10,058	327	5,227	18,740	2,474	2,139
Normandy	555	1,551	50	308	2,891	0	330
Norris	7,428	18,066	587	3,589	33,659	0	3,842
Oakdale	161	4,247	138	844	7,913	0	903
Oak Hill	97,498	60,601	1,969	12,038	112,907	0	12,887
Oakland	539	6,206	202	1,233	11,563	0	1,320
Oak Ridge	157,767	363,710	11,817	80,297	677,637	44,464	77,345
Obion	3,841	16,856	548	3,348	31,405	0	3,585
Oliver Springs	2,355	48,110	1,563	11,725	89,635	0	10,231
Oneida	4,539	53,001	1,722	10,529	98,748	0	11,271
Orlinda	1,376	5,023	163	998	9,358	0	1,068
Orme	0	2,380	77	473	4,434	0	506
Palmer	36	13,503	439	2,682	25,158	0	2,872
Paris	29,277	141,056	4,583	28,020	262,804	1,354	29,996
Parker Crossroads	0	2,880	94	572	5,365	0	612
Parrotsville	1,724	1,551	50	308	2,891	0	330
Parsons	3,182	32,306	1,050	6,911	60,189	0	6,870
Pegram	1,314	14,213	462	2,823	26,481	0	3,023
Petersburg	1,775	9,256	301	2,219	17,246	0	1,968
Philadelphia	1,491	6,666	217	2,569	12,420	0	1,418
Pigeon Forge	5,226	33,265	1,081	6,608	61,978	0	7,074
Pikeville	3,931	27,414	891	5,446	51,076	0	5,830
Piperton	358	9,809	319	1,948	18,275	0	2,086
Pittman Center	0	6,416	208	1,275	11,955	0	1,365
Pleasant Hill	4,656	4,983	162	990	9,284	0	1,060
Portland	4,460	52,988	1,722	12,043	98,723	0	11,268

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1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Powells Crossroads	24	12,070	392	2,398	22,488	0	2,567
Pulaski	23,247	94,458	3,069	18,764	175,987	2,777	20,087
Puryear	1,027	8,205	267	1,630	15,286	0	1,745
Ramer	448	5,641	183	1,120	10,509	0	1,200
Red Bank	13,735	174,860	5,681	37,202	325,786	0	37,185
Red Boiling Springs	442	15,423	501	7,819	28,735	0	3,280
Richard City	23	1,144	37	227	2,131	0	243
Ridgely	2,203	25,403	825	5,046	47,328	0	5,402
Ridgeside	6,197	5,483	178	1,166	10,215	0	1,166
Ridgetop	409	16,107	523	3,200	30,009	0	3,425
Ripley	10,729	83,702	2,719	16,627	155,948	1,782	17,800
Rives	478	5,075	165	1,008	9,456	0	1,079
Rockford	1,782	7,455	242	1,481	13,890	0	1,585
Rockwood	8,700	76,984	2,501	27,101	143,430	684	16,371
Rogersville	17,718	57,432	1,866	14,487	107,003	0	12,213
Rossville	283	4,983	162	990	9,284	0	1,060
Rutherford	764	18,381	597	3,651	34,247	0	3,909
Rutledge	1,423	13,911	452	2,763	25,918	0	2,958
Saltillo	584	5,706	185	1,891	10,632	0	1,213
Samburg	0	6,114	199	1,215	11,391	0	1,300
Sardis	125	3,958	129	786	7,374	0	842
Saulsbury	287	2,051	67	407	3,822	0	436
Savannah	10,101	91,933	2,987	30,666	171,283	0	19,550
Scotts Hill	396	9,138	297	1,815	17,025	0	1,943
Selmer	6,535	52,317	1,700	10,398	97,474	0	11,126
Sevierville	21,436	62,862	2,042	12,487	117,120	237	13,368
Sharon	2,125	14,910	484	3,001	27,780	0	3,171
Shelbyville	33,234	177,897	5,780	39,294	331,445	0	37,831
Signal Mountain	140,271	76,497	2,485	16,275	142,524	3,025	16,267
Silerton	28	1,315	43	261	2,450	0	280
Slayden	452	907	29	180	1,690	0	193
Smithville	5,347	50,477	1,640	10,027	94,044	0	10,734
Smyrna	11,811	120,597	3,918	23,956	224,687	972	25,645
Sneedville	6,249	14,687	477	2,917	27,363	0	3,123
Soddy-Daisy	7,699	111,827	3,633	23,791	208,347	0	23,780
Somerville	6,185	29,768	967	5,913	55,461	107	6,330
South Carthage	0	13,201	429	8,156	24,595	0	2,807
South Fulton	5,411	35,961	1,168	7,144	66,999	1,083	7,647
South Pittsburg	9,027	47,807	1,553	9,816	89,071	0	10,166
Sparta	12,119	63,954	2,078	13,084	119,154	0	13,600
Spencer	333	14,805	481	2,941	27,584	0	3,148
Spring City	3,818	25,652	833	14,713	47,794	0	5,455
Springfield	29,667	142,186	4,620	28,245	264,911	1,254	30,237
Spring Hill	4,720	14,384	467	2,857	26,800	0	3,059
Stanton	338	7,100	231	1,410	13,228	0	1,510
Stantonville	183	3,563	116	708	6,639	0	758
St. Joseph	287	11,794	383	2,343	21,974	0	2,508
Surgoinsville	459	20,196	656	5,094	37,627	0	4,295
Sweetwater	16,114	65,992	2,144	31,010	122,951	10,872	14,033
Tazewell	1,601	27,480	893	5,459	51,199	0	5,844

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1983 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum
Tellico Plains	814	9,178	298	4,435	17,099	0	1,952
Tennessee Ridge	635	17,422	566	3,461	32,459	0	3,705
Tiptonville	3,628	32,056	1,041	6,368	59,724	0	6,817
Toone	1,708	4,668	152	927	8,696	0	943
Townsend	1,252	5,141	167	1,021	9,578	0	1,093
Tracy City	2,367	17,829	579	3,542	33,218	0	3,791
Trenton	12,640	60,496	1,966	12,017	112,711	17,336	12,865
Trezevant	728	12,110	393	2,406	22,562	0	2,575
Trimble	1,370	9,493	308	1,886	17,687	0	2,019
Troy	1,693	14,371	467	2,855	26,775	0	3,056
Tullahoma	55,699	207,744	6,750	41,942	387,053	13,762	44,178
Tusculum	966	28,466	925	5,655	53,036	0	6,053
Union City	31,636	138,268	4,492	27,467	257,611	15,687	29,403
Vanleer	506	5,272	171	1,047	9,823	0	1,121
Viola	12	1,959	64	389	3,650	0	417
Vonore	779	6,942	226	1,326	12,934	0	1,476
Walden	18,047	17,001	552	3,617	31,675	0	3,615
Wartburg	585	10,006	325	1,988	18,642	0	2,128
Wartrace	1,063	7,100	231	1,410	13,228	0	1,510
Wautaga	53	4,944	161	982	9,211	0	1,051
Watertown	1,790	17,093	555	3,874	31,846	0	3,635
Waverly	9,389	57,919	1,882	11,505	107,909	4,574	12,317
Waynesboro	4,596	27,730	901	5,508	51,664	0	5,897
Westmoreland	1,461	23,062	749	5,241	42,968	0	4,904
White Bluff	2,353	27,546	895	5,472	51,321	0	5,858
White House	930	29,255	950	6,222	54,506	0	6,221
White Pine	914	24,982	812	4,963	46,544	0	5,313
Whiteville	1,509	16,698	543	3,317	31,111	0	3,551
Whitwell	993	23,444	762	4,657	43,678	0	4,985
Williston	443	5,194	169	1,032	9,676	0	1,104
Winchester	12,830	78,759	2,559	18,679	146,737	2,964	16,748
Woodbury	1,803	28,400	923	5,642	52,914	0	6,039
Woodland Hills	69	6,916	225	1,374	12,885	0	1,471
Yorkville	200	4,076	132	810	7,594	0	867
TOTAL	10,919,628	34,793,136	1,127,135	7,642,235	64,887,018	5,689,208	7,377,610

Total may not add due to rounding.

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	889	7,967	260	1,562	16,112	0	1,675	0
Adamsville	5,773	19,293	631	3,895	39,018	0	4,056	1315
Alamo	3,918	34,722	1,135	6,813	70,221	0	7,300	1657
Alcoa	13,430	91,378	2,987	17,914	184,805	4,484	19,212	1370
Alexandria	527	9,148	299	1,793	18,502	0	1,923	2145
Algood	3,055	31,946	1,044	6,263	64,609	0	6,717	0
Allardt	1,088	8,684	284	1,702	17,562	0	1,826	0
Altamont	767	9,016	295	1,767	18,233	0	1,896	0
Ardmore	1,359	11,087	362	2,174	22,423	0	2,331	394
Arlington	4,680	23,608	772	4,628	47,745	0	4,964	0
Ashland City	5,078	30,924	1,011	6,063	62,541	551	6,502	3,768
Athens	38,779	161,298	5,272	59,924	326,214	5,547	33,913	2,147
Atoka	809	9,175	300	1,799	18,556	0	1,929	0
Atwood	539	15,177	496	2,975	30,693	0	3,191	0
Auburntown	371	2,709	89	531	5,478	0	570	0
Baileyton	839	4,421	145	867	8,942	0	930	0
Bartlett	20,883	247,206	8,080	48,464	499,956	5,275	51,975	634
Baxter	1,717	18,735	612	3,673	37,890	0	3,939	0
Beersheba Springs	560	8,538	279	1,674	17,267	0	1,795	0
Bell Beckle	3,783	7,475	244	1,466	15,118	0	1,572	0
Belle Meade	362,362	42,250	1,381	8,283	85,447	16,371	8,883	0
Bells	3,550	20,859	682	4,089	42,187	0	4,386	3,765
Benton	1,108	14,805	484	2,902	29,941	0	3,113	232
Berry Hill	5,181	14,778	483	2,897	29,888	10,863	3,107	0
Bethel Springs	459	11,591	379	2,272	23,443	0	2,437	0
Big Sandy	1,031	8,631	282	2,372	17,455	2,606	1,814	0
Blaine	920	15,229	498	2,986	30,801	0	3,202	0
Bluff City	2,014	14,884	487	3,416	30,103	0	3,129	0
Bolivar	13,170	89,983	2,941	17,641	181,985	1,406	18,919	308
Braden	49	3,890	127	763	7,868	0	818	0
Bradford	897	15,216	497	3,007	30,774	0	3,199	3,839
Brentwood	145,543	127,573	4,170	25,010	258,007	15,859	26,822	885
Brighton	707	12,959	424	2,540	26,209	0	2,725	1,004
Bristol	112,100	318,481	10,410	67,026	644,104	60,487	66,960	4,628
Brownsville	23,893	130,653	4,271	25,779	264,237	5,111	27,470	9,072
Bruceton	3,158	20,966	685	4,110	42,401	0	4,408	0
Bulls Gap	1,997	10,901	356	2,605	22,047	0	2,292	0
Burlison	181	5,125	168	1,005	10,365	0	1,078	0
Burns	1,298	10,317	337	2,023	20,865	0	2,169	0
Byrdstown	1,083	11,738	384	2,301	23,738	0	2,468	1,667
Calhoun	1,046	7,834	256	2,903	15,843	0	1,647	0
Camden	4,923	53,416	1,746	10,472	108,031	1,523	11,231	4,594
Carthage	7,279	35,478	1,160	16,169	71,752	0	7,459	25,071
Caryville	4,029	27,073	885	5,308	54,754	0	5,692	0
Cedar Hill	1,286	5,577	182	1,093	11,278	0	1,173	0
Celina	1,032	20,979	686	4,113	42,428	0	4,411	4,654
Centertown	129	3,983	130	781	8,056	0	837	0
Centerville	6,326	37,496	1,226	7,509	75,834	0	7,884	8,067
Chapel Hill	1,773	11,432	374	2,241	23,121	0	2,404	686
Charleston	1,348	10,038	328	2,586	20,301	0	2,110	0

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	1,958	10,463	342	2,051	21,160	0	2,200	0
Chattanooga	1,120,162	2,253,609	73,664	523,716	4,557,764	749,770	473,819	91,899
Church Hill	3,285	54,890	1,794	13,116	111,012	0	11,541	0
Clarksburg	196	5,311	174	1,041	10,741	0	1,117	0
Clarksville	113,273	727,316	23,774	142,635	1,470,945	159,827	152,917	7,724
Cleveland	125,896	353,879	11,567	91,945	715,695	20,625	74,403	28,635
Clifton	7,627	10,264	335	2,012	20,758	0	2,158	0
Clinton	22,371	76,002	2,484	17,030	153,709	0	15,979	1,121
Coalmont	2,307	10,436	341	2,046	21,107	0	2,194	0
Collegedale	9,677	61,171	1,999	13,048	123,713	0	12,861	0
Collierville	25,977	104,084	3,402	20,405	210,503	709	21,884	0
Collinwood	563	14,128	462	2,770	28,572	0	2,970	0
Columbia	68,345	352,804	11,532	75,070	713,520	6,419	74,176	20,120
Cookeville	51,981	277,519	9,071	54,407	561,262	4,814	58,348	9,535
Copper Hill	3,340	5,550	181	1,088	11,225	0	1,167	3,341
Cornersville	988	9,587	313	1,879	19,388	0	2,016	1,472
Cottage Grove	139	1,553	51	305	3,142	0	327	0
Covington	16,794	82,282	2,690	16,131	166,410	0	17,300	7,395
Coman	1,634	23,767	777	4,909	48,067	0	4,997	0
Crab Orchard	54	14,141	462	2,772	28,599	0	2,973	0
Cross Plains	1,443	10,423	341	2,043	21,080	0	2,191	0
Crossville	28,865	84,898	2,775	16,644	171,700	2,663	17,850	1,930
Cumberland City	207	3,665	120	13,885	7,412	0	771	1,698
Cumberland Gap	29,304	3,492	114	685	7,062	0	734	0
Dandridge	5,374	18,363	600	4,410	37,138	0	3,861	0
Dayton	9,413	80,516	2,632	43,855	162,839	0	16,929	3,879
Decatur	2,168	15,814	517	22,694	31,982	0	3,325	504
Decaturville	506	13,331	436	2,689	26,961	0	2,803	0
Decherd	4,096	29,649	969	5,834	59,964	0	6,234	3,077
Dickson	24,851	93,475	3,055	18,326	189,048	1,389	19,653	3,467
Dover	1,132	16,425	537	3,220	33,218	0	3,453	2,021
Dowelltown	297	4,528	148	888	9,157	0	952	0
Doyle	164	4,568	149	895	9,258	0	960	0
Dresden	4,270	33,101	1,082	6,489	66,945	10,092	6,960	1,158
Ducktown	2,887	7,741	253	1,518	15,655	0	1,628	1,859
Dunlap	3,780	48,875	1,598	9,605	98,847	0	10,276	6,357
Dyer	4,386	32,424	1,060	6,357	65,576	0	6,817	6,016
Dyersburg	54,187	210,532	6,882	41,274	425,787	20,379	44,264	19,904
Eagleville	2,494	5,895	193	1,156	11,923	0	1,239	328
East Ridge	30,375	281,967	9,217	60,144	570,258	14,393	59,283	0
Eastview	3	7,329	240	1,437	14,823	0	1,541	0
Elizabethton	23,646	165,441	5,408	33,723	334,593	6,171	34,784	13,967
Elkton	795	7,170	234	1,406	14,501	0	1,507	0
Englewood	1,945	24,431	799	10,245	49,410	0	5,136	0
Enville	506	3,811	125	747	7,707	0	801	0
Erin	2,983	21,430	700	4,201	43,341	0	4,506	1,787
Erwin	11,342	62,923	2,057	12,360	127,258	0	13,230	785
Estill Springs	1,848	17,580	575	5,844	35,554	0	3,696	0
Ethridge	409	7,276	238	1,426	14,716	0	1,530	0
Etowah	4,318	52,806	1,726	19,571	106,796	0	11,102	2,411

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	2,398	48,437	1,583	9,496	97,961	0	10,184	0
Farragut	15,136	84,447	2,760	16,556	170,787	0	17,755	0
Fayetteville	21,878	101,655	3,323	19,981	205,589	3,393	21,373	15,144
Finger	494	3,253	106	638	6,579	0	684	0
Forest Hills	129,371	59,962	1,960	11,755	121,270	0	12,607	0
Franklin	122,002	177,484	5,801	34,937	358,949	1,491	37,316	0
Friendship	815	10,131	331	1,991	20,489	0	2,130	222
Friendsville	5,748	11,977	391	2,348	24,222	0	2,518	0
Gadsden	439	9,069	296	1,778	18,341	0	1,907	0
Gainesboro	3,055	14,937	488	2,928	30,210	0	3,140	4,917
Gallatin	40,225	228,258	7,461	49,750	461,636	6,482	47,991	8,656
Gallaway	29	10,675	349	2,093	21,590	0	2,244	0
Garland	32	3,997	131	783	8,083	0	840	0
Gates	619	9,680	316	1,898	19,576	0	2,035	582
Gatlinburg	50,823	145,325	1,393	8,356	323,755	176,353	8,961	6,927
Germantown	209,501	305,654	9,991	59,923	618,164	26,895	64,263	4,038
Gibson	431	6,081	199	1,192	12,299	0	1,279	0
Gilt Edge	35	5,431	177	1,065	10,983	0	1,142	0
Gleason	1,178	17,726	579	3,475	35,849	4,469	3,727	2,641
Goodlettsville	22,281	110,564	3,614	22,241	223,608	45,500	23,246	331
Gordensville	602	11,857	388	5,404	23,980	0	2,493	0
Grand Junction	1,955	5,802	190	1,138	11,735	0	1,220	0
Graysville	12	18,323	599	9,399	37,058	0	3,852	0
Greenback	592	7,250	237	3,089	14,662	0	1,524	0
Greenbrier	2,732	42,223	1,380	8,278	85,394	0	8,877	0
Greeneville	60,891	187,389	6,125	36,954	378,981	33,182	39,398	27,266
Greenfield	4,507	28,003	915	5,490	56,634	0	5,888	3,147
Gruetti-Laager	865	26,834	877	5,261	54,271	0	5,642	0
Halls	2,125	33,712	1,102	6,609	68,181	0	7,088	4,905
Harriman	19,320	110,245	3,604	41,327	222,963	1,915	23,179	3,156
Hartsville	7,515	35,505	1,161	50,009	71,806	0	7,465	541
Henderson	11,790	61,503	2,010	12,057	124,385	257	12,931	6,233
Hendersonville	85,538	355,911	11,634	77,572	719,804	20,490	74,830	1,084
Henning	1,520	8,471	277	1,661	17,132	0	1,781	991
Henry	255	3,917	128	768	7,922	0	824	0
Hickory Valley	190	3,346	109	656	6,767	0	703	0
Hohenwald	5,776	53,217	1,739	10,687	107,628	0	11,189	165
Hollow Rock	509	12,680	414	2,486	25,645	0	2,666	0
Hornbeak	551	6,001	196	1,177	12,138	0	1,262	0
Hornsby	212	5,324	174	1,044	10,768	0	1,119	0
Humboldt	20,000	135,553	4,431	26,578	274,146	8,440	28,500	23,975
Huntingdon	10,709	59,923	1,959	11,748	121,189	0	12,599	498
Huntland	1,132	13,052	426	2,559	26,397	0	2,744	1,590
Huntsville	829	6,891	225	1,351	13,937	0	1,449	0
Iron City	402	6,971	228	1,367	14,098	0	1,466	0
Jacksboro	1,340	22,864	747	4,482	46,241	0	4,807	0
Jackson	183,779	652,350	21,323	129,451	1,319,332	17,242	137,156	33,437
Jamestown	2,634	31,389	1,026	6,154	63,481	0	6,599	12,833
Jasper	6,740	34,960	1,143	6,854	70,705	0	7,350	3,073
Jefferson City	12,247	76,307	2,495	15,392	154,326	1,390	16,044	4,345

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	3,806	37,151	1,214	7,283	75,136	1,986	7,811	2,861
Johnson City	179,993	577,875	18,889	116,303	1,168,711	235,205	121,498	38,576
Jonesboro	8,534	37,563	1,228	7,364	75,968	11,427	7,898	10,723
Kenton	2,048	20,594	673	4,037	41,650	0	4,330	1,734
Kimball	176	16,199	529	3,176	32,761	0	3,406	0
Kingsport	170,950	425,247	13,900	85,446	860,032	70,602	89,408	53,521
Kingston	13,481	58,967	1,927	23,320	119,256	0	12,398	0
Kingston Springs	2,848	13,503	441	2,647	27,310	0	2,839	0
Knoxville	1,380,975	2,324,207	75,971	493,170	4,700,543	1,278,644	488,662	154,555
Lafayette	4,557	50,562	1,653	22,451	102,258	0	10,631	8,324
Lafollette	9,974	110,763	3,621	21,878	224,011	0	23,288	6,852
LaGrange	515	2,456	80	482	4,968	0	516	0
Lake City	1,326	31,004	1,013	6,578	62,703	0	6,519	135
Lakeland	841	8,126	266	1,593	16,434	0	1,708	0
Lakesite	798	8,644	283	1,844	17,481	0	1,817	0
Lakewood	1,202	30,871	1,009	6,052	62,434	0	6,491	0
LaVergne	7,671	76,918	2,514	15,080	155,561	0	16,172	0
Lawrenceburg	29,485	135,221	4,420	26,510	273,474	2,044	28,430	6,634
Lebanon	41,045	162,985	5,327	36,055	329,625	0	34,267	6,958
Lenoir City	13,575	75,803	2,478	33,824	153,306	0	15,937	20,757
Lewisburg	16,408	116,313	3,802	23,476	235,235	4,371	24,455	6,293
Lexington	13,188	78,790	2,575	15,645	159,348	0	16,566	31,726
Liberty	271	4,846	158	950	9,801	0	1,019	719
Linden	3,353	14,433	472	2,836	29,190	0	3,035	2,159
Livingston	6,300	46,525	1,521	9,121	94,094	0	9,782	11,569
Lobelville	2,373	13,185	431	2,585	26,665	0	2,772	1,500
Lookout Mountain	248,573	25,042	819	5,341	50,645	0	5,265	0
Loretto	2,448	21,404	700	4,196	43,288	1,083	4,500	20
Loudon	4,404	53,828	1,759	26,209	108,863	1,094	11,317	3,675
Luttrell	288	12,773	418	2,504	25,833	0	2,686	0
Lynchburg	2,132	8,870	290	1,812	17,938	0	1,865	7,466
Lynnville	1,727	5,085	166	1,053	10,285	0	1,069	0
Madisonville	4,882	38,559	1,260	18,443	77,982	0	8,107	5,725
Manchester	21,696	96,264	3,147	18,872	194,687	6,415	20,239	2,526
Martin	17,639	118,146	3,862	23,575	238,941	9,610	24,840	843
Maryville	101,016	236,437	7,728	46,353	478,177	0	49,711	16,856
Mason	1,686	6,254	204	1,226	12,648	0	1,315	320
Maury City	603	13,132	429	2,574	26,558	0	2,761	1,077
Maynardville	397	12,269	401	2,405	24,812	0	2,580	0
McEwen	1,866	17,952	587	3,673	36,306	556	3,774	0
McKenzie	12,216	71,766	2,346	14,070	145,142	7,593	15,089	2,791
McLemoresville	161	4,129	135	810	8,351	0	868	0
McMinnville	36,178	156,625	5,120	30,964	316,762	0	32,930	27,080
Medina	2,198	9,122	298	1,788	18,448	0	1,918	3,203
Medon	386	2,788	91	547	5,639	0	586	0
Memphis	3,227,993	8,579,750	280,446	1,879,061	17,351,931	1,196,265	1,803,882	344,325
Michie	532	7,037	230	1,380	14,232	0	1,480	0
Middleton	1,339	7,914	259	1,551	16,005	0	1,664	416
Milan	12,952	108,015	3,531	21,176	218,452	9,821	22,710	8,008
Milledgeville	98	5,205	170	1,059	10,526	0	1,094	0

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1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	183	18,788	614	4,095	37,997	0	3,950	0
Millington	13,673	268,689	8,783	52,676	543,404	12,986	56,491	0
Minor Hill	133	7,489	245	1,468	15,145	0	1,575	0
Mitchellville	391	2,775	91	605	5,612	0	583	0
Monteagle	4,655	14,951	489	2,931	30,237	0	3,143	0
Monterey	6,588	34,695	1,134	6,870	70,168	0	7,294	0
Morrison	1,350	7,794	255	1,528	15,763	0	1,639	0
Morristown	58,902	265,051	8,664	51,962	536,046	36,435	55,727	16,833
Moscow	4,078	6,626	216	1,299	13,400	0	1,393	1,696
Mosheim	469	20,634	674	4,045	41,730	0	4,338	0
Mountain City	5,428	28,215	922	5,532	57,063	0	5,932	4,002
Mount Carmel	1,177	50,668	1,656	12,107	102,472	0	10,653	0
Mount Juliet	14,980	40,072	1,310	8,672	81,043	0	8,425	0
Mount Pleasant	6,232	44,812	1,465	9,152	90,630	0	9,422	0
Munford	3,007	31,017	1,014	6,081	62,729	0	6,521	414
Murfreesboro	144,872	436,108	14,255	86,430	881,998	27,155	91,691	21,820
Nashville	2,068,466	4,571,178	149,418	903,092	9,244,880	1,280,774	961,084	174,381
Newbern	5,569	37,098	1,213	7,273	75,028	0	7,800	71
New Hope	17	9,533	312	1,869	19,281	0	2,004	0
New Johnsonville	2,022	24,219	792	5,234	48,980	0	5,092	0
New Market	3,045	17,739	580	3,478	35,876	0	3,730	0
Newport	17,016	106,275	3,474	20,980	214,934	0	22,344	27,757
New Tazewell	1,804	22,267	728	4,365	45,033	0	4,681	0
Niota	2,131	10,157	332	5,208	20,543	2,280	2,136	1,662
Normandy	817	1,567	51	307	3,169	0	329	0
Norris	8,209	18,244	596	3,577	36,896	0	3,836	0
Oakdale	724	4,289	140	841	8,674	0	902	0
Oak Hill	94,439	61,197	2,000	11,998	123,767	0	12,866	0
Oakland	508	6,267	205	1,229	12,675	0	1,318	437
Oak Ridge	168,394	367,290	12,006	80,044	742,817	45,437	77,222	8,665
Obion	4,220	17,022	556	3,337	34,426	0	3,579	810
Oliver Springs	2,123	48,583	1,588	11,689	98,256	0	10,215	0
Oneida	4,033	50,562	1,653	9,912	102,258	0	10,631	4,037
Orlinda	2,031	5,072	166	994	10,258	0	1,066	0
Orme	0	2,403	79	471	4,860	0	505	0
Palmer	13	13,636	446	2,673	27,578	0	2,867	0
Paris	30,983	142,444	4,656	27,926	288,083	1,467	29,949	11,595
Parker's Crossroads	0	2,903	95	570	5,881	0	611	0
Parrottsville	2,153	1,567	51	307	3,169	0	329	0
Parsons	5,005	32,623	1,066	6,390	65,979	0	6,859	0
Pegram	2,408	14,353	469	2,814	29,028	0	3,018	0
Petersburg	1,182	9,348	306	2,213	18,905	0	1,965	1,071
Philadelphia	833	6,732	220	2,868	13,615	0	1,415	0
Pigeon Forge	7,513	33,593	1,098	6,586	151,849	0	7,063	0
Pikeville	6,071	27,684	905	5,427	55,989	0	5,821	1,461
Piperton	251	9,905	324	1,942	20,032	0	2,083	0
Pittman Center	235	7,011	229	1,374	14,179	0	1,474	0
Pleasant Hill	7,455	5,032	164	987	10,177	0	1,058	0
Portland	6,616	53,509	1,749	11,663	108,219	0	11,250	10,016
Powell's Crossroads	190	12,189	398	2,390	24,651	0	2,563	0

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	24,398	95,387	3,118	18,700	192,914	3,439	20,055	14,206
Puryear	814	8,285	271	1,624	16,756	0	1,742	936
Ramer	616	5,696	186	1,117	11,520	0	1,198	0
Red Bank	17,738	174,324	5,698	37,184	352,558	0	36,651	0
Red Boiling Springs .	605	15,575	509	6,916	31,499	0	3,275	0
Richard City	182	1,155	38	226	2,336	0	243	0
Ridgely	3,977	25,653	838	5,029	51,881	0	5,393	720
Ridgeside	7,977	5,537	181	1,181	11,198	0	1,164	0
Ridgetop	879	16,265	532	3,189	32,895	0	3,420	0
Ripley	11,237	84,526	2,763	16,571	170,948	2,023	17,772	21,748
Rives	377	5,125	168	1,005	10,365	0	1,078	0
Rockford	1,825	7,528	246	1,476	15,226	0	1,583	0
Rockwood	9,938	77,741	2,541	27,028	157,226	837	16,345	6,994
Rogersville	19,568	57,997	1,896	13,859	117,295	0	12,194	10,722
Rossville	809	5,032	164	987	10,177	0	1,058	0
Rutherford	1,426	18,562	607	3,639	37,541	0	3,903	0
Rutledge	1,139	14,048	459	2,754	28,411	0	2,954	0
Saltillo	571	5,763	188	1,320	11,654	0	1,212	0
Samburg	196	6,174	202	1,210	12,487	0	1,298	0
Sardis	129	3,997	131	783	8,083	0	840	540
Saulsbury	511	2,071	68	406	4,189	0	435	0
Savannah	12,514	92,838	3,035	21,475	187,759	0	19,519	5,160
Scotts Hill	465	9,228	302	1,809	18,663	0	1,940	736
Selmer	6,638	52,832	1,727	10,363	106,849	0	11,108	6,370
Sevierville	25,950	63,481	2,075	12,445	128,386	3,927	13,347	3,400
Sharon	2,929	15,057	492	2,991	30,452	0	3,166	4,475
Shelbyville	34,824	179,648	5,872	39,175	363,326	0	37,771	16,134
Signal Mountain	140,330	77,250	2,525	16,477	156,233	2,489	16,242	0
Silerton	114	1,328	43	260	2,685	0	279	0
Slayden	583	916	30	180	1,833	0	193	0
Smithville	6,146	50,973	1,666	9,993	103,090	0	10,717	7,767
Smyrna	14,915	121,784	3,981	23,875	246,299	1,923	25,605	0
Sneedville	6,456	14,931	485	2,908	29,995	0	3,118	0
Soddy-Daisy	7,606	112,927	3,691	24,088	228,388	0	23,743	0
Somerville	7,283	30,061	983	5,893	60,796	538	6,320	5,634
South Carthage	18	13,331	436	6,075	26,961	0	2,803	0
South Fulton	6,815	36,315	1,187	7,119	73,444	0	7,635	0
South Pittsburg	11,183	48,278	1,578	9,784	97,639	0	10,150	2,078
Sparta	13,143	64,583	2,111	13,041	130,615	0	13,578	5,249
Spencer	108	14,951	489	2,931	30,237	0	3,143	0
Spring City	7,362	26,941	881	15,191	54,485	0	5,664	787
Springfield	34,569	144,502	4,723	28,329	292,245	1,127	30,381	0
Spring Hill	5,043	14,526	475	2,848	29,378	0	3,054	0
Stanton	857	7,170	234	1,406	14,501	0	1,507	151
Stantonville	268	3,598	118	705	7,277	0	756	0
St. Joseph	393	11,910	389	2,335	24,087	0	2,504	335
Surgoinsville	529	20,395	667	4,873	41,247	0	4,288	0
Sweetwater	15,037	66,641	2,178	32,353	134,777	12,362	14,011	7,108
Tazewell	3,438	27,950	914	5,479	56,526	0	5,876	0
Tellico Plains	893	9,268	303	4,471	18,744	0	1,949	0

TABLE 9

1984 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	922	17,593	575	3,449	35,581	0	3,699	0
Tiptonville	6,969	32,371	1,058	6,346	65,468	0	6,806	3,519
Toone	976	4,714	154	924	9,533	0	991	379
Townsend	1,512	5,192	170	1,018	10,500	0	1,092	0
Tracy City	1,433	20,395	667	3,998	41,247	0	4,288	444
Trenton	15,502	61,091	1,997	11,977	123,552	11,765	12,844	6,909
Trezevant	711	12,229	400	2,397	24,732	0	2,571	0
Trimble	1,403	9,587	313	1,879	19,388	0	2,016	0
Troy	1,278	14,513	474	2,845	29,351	0	3,051	0
Tullahoma	76,167	209,789	6,857	41,803	424,283	12,791	44,108	8,265
Tusculum	1,114	28,932	946	5,672	58,513	0	6,083	0
Union City	38,059	139,629	4,564	27,374	282,390	11,513	29,357	8,418
Vanleer	616	5,324	174	1,044	10,768	0	1,119	664
Viola	14	1,978	65	388	4,001	0	416	0
Vonore	1,178	7,011	229	3,353	14,179	0	1,474	0
Walden	16,119	17,168	561	3,662	34,721	0	3,610	0
Wartburg	828	10,104	330	1,981	20,435	0	2,124	0
Wartrace	2,512	7,170	234	1,406	14,501	0	1,507	0
Wautaga	125	4,992	163	979	10,097	0	1,050	0
Watertown	1,988	17,261	564	3,735	34,909	0	3,629	381
Waverly	12,504	58,489	1,912	11,467	118,289	3,986	12,297	4,028
Waynesboro	6,691	28,003	915	5,490	56,634	0	5,888	7,734
Westmoreland	2,760	23,289	761	5,076	47,101	0	4,896	0
White Bluff	1,998	27,817	909	5,453	56,258	0	5,848	655
White House	1,547	29,543	966	6,109	59,749	0	6,211	0
White Pine	3,886	25,719	841	5,042	52,015	0	5,407	0
Whiteville	1,313	16,863	551	3,306	34,104	0	3,545	1,535
Whitewell	1,500	23,674	774	4,641	47,880	0	4,977	0
Williston	440	5,245	171	1,028	10,607	0	1,103	0
Winchester	21,622	82,256	2,689	19,160	166,356	2,275	17,294	22,841
Woodbury	2,685	28,680	937	5,623	58,003	0	6,030	6,223
Woodland Mills	87	6,984	228	1,369	14,125	0	1,468	0
Yorkville	340	4,116	135	807	8,325	0	865	0
Total	12,766,861	35,194,471	1,147,044	7,638,490	71,292,055	5,789,078	7,378,000	1,764,893

Total may not add due to rounding.